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The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

DEPARTMENT OF PUBLIC UTILITIES

FOR THE

YEAR ENDED NOVEMBER 30, 1920

VOLUME II

RETURNS — GAS, ELECTRIC AND WATER COMPANIES
AND MUNICIPAL LIGHTING PLANTS



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TABLE OF CONTENTS.

	PAGE
Gas companies,	5
Aggregate balance sheets,	8
Dividends,	11
Increases and reduction in price,	11
Prices,	12
Electric companies,	21
Aggregate balance sheets,	24
Dividends,	27
Reductions and increases in price,	27
Prices, commercial business,	27
Prices, street lights,	60
Water companies,	83
Prices,	85
Municipal ownership,	99
Propositions considered,	112
Municipal statistics,	113
Prices,	121
Street lighting,	129

APPENDICES.

A. — Officers and directors of companies,	135
B. — Balance sheets of gas and electric companies,	165
C. — Balance sheets of water companies,	329
D. — Balance sheets of municipal plants,	374
E. — Gas statistics,	422
F. — Electric statistics,	456
G. — Water statistics,	487
H. — Municipal plant statistics,	496
I. — Abstracts of accidents,	504
Index,	543

The Commonwealth of Massachusetts

GAS, ELECTRIC AND WATER SUPPLY STATISTICS.

Annual returns for the year ended June 30, 1920, have been received from fifty-eight gas, fifty-five electric and forty-eight water supply corporations, seven persons, associations or manufacturing companies doing a gas or electric business, and one educational institution supplying water commercially; also, for the fiscal year 1919, from forty municipalities doing a gas or electric lighting business.

The following compilations of statistics are from these several returns: —

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June last, with the localities supplied and the population of each according to the census of 1915. Unless otherwise noted the par value of each share of capital stock reported is \$100.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Adams Gas Light Co.,	Adams,	13,218	\$162,000
Amesbury and Salisbury Gas Co.,	Amesbury,	8,543	60,000
	Salisbury,	1,717	—
Amherst Gas Co.,	Amherst,	5,558	300,000
	Pelham,	499	—
Arlington Gas Light Co., . . .	Arlington,	14,889	450,000
	Belmont,	8,081	—
	Winchester,	10,005	—
Athol Gas and Electric Co., . .	Athol,	9,783	757,000
Attleboro Gas Light Co. Corporation,	Attleboro,	18,480	116,000
Beverly Gas and Electric Co.,	Beverly,	22,950	687,500
	Danvers,	11,177	—
Blackstone Electric Light Co.,	Blackstone,	5,680	60,000

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Boston Consolidated Gas Co.,	Boston,	745,439	\$15,124,600
	Brookline,	33,490	—
	Milton,	8,000	—
	Brockton,	62,288	1,537,000
	Avon,	2,164	—
	Bridgewater,	9,381	—
	Canton,	5,623	—
Brockton Gas Light Co.,	East Bridgewater,	3,689	—
	West Bridgewater,	2,741	—
	Holbrook,	2,948	—
	Stoughton,	6,982	—
	Randolph,	2,734	—
Cambridge Gas Light Co.,	Cambridge,	108,822	1,680,000
Cape and Vineyard Electric Co.,	Somerville (in part),	67,847 ¹	—
	Oak Bluffs,	1,245	36,000
Charlestown Gas and Electric Co.,	Boston (Charlestown District),	39,601	600,000 ²
	Everett (in part),	—	—
	Medford (in part),	—	—
	Somerville (in part),	17,939 ¹	—
Citizens' Gas, Electric and Power Co.,	Nantucket,	3,166	40,000
Citizens' Gas Light Co.,	Quincy,	40,674	918,000
Clinton Gas Light Co.,	Clinton,	13,192	183,000 ³
Dedham and Hyde Park Gas and Electric Light Co.,	Dedham,	11,043	155,950 ²
	Hyde Park,	22,615	—
East Boston Gas Co.,	East Boston,	65,680	575,000 ⁴
Easthampton Gas Co.,	Chelsea,	43,426	—
	Easthampton,	9,845	180,000
Fall River Gas Works Co.,	Fall River,	124,791	1,127,000
	Somerset,	3,377	—
Fitchburg Gas and Electric Light Co.,	Fitchburg,	39,656	1,190,100 ²
Gardner Gas, Fuel and Light Co.,	Gardner,	16,376	140,000
Gloucester Gas Light Co.,	Gloucester,	24,478	215,000 ²
Greenfield Gas Light Co.,	Greenfield,	12,618	166,000 ²
Gregory, J. D.,	Turners Falls,	5,522 ¹	—
	Princeton,	800	— ⁵
Haverhill Gas Light Co.,	Haverhill,	49,450	585,000 ²
	Groveland,	2,377	—
	Merrimac,	2,202	—
Ipswich Gas Light Co.,	Ipswich,	6,272	16,000
	Lawrence,	90,259	2,578,100
Lawrence Gas Co.,	Andover,	7,978	—
	North Andover,	5,956	—
	Methuen,	14,007	—
Leominster Gas Light Co.,	Leominster,	17,646	135,000
Lexington Gas Co.,	Lunenburg,	1,610	—
	Lexington,	5,538	40,000
Lowell Gas Light Co.,	Lowell,	107,978	1,000,000
	Chelmsford,	5,182	—
	Dracut,	4,022	—
	Tewksbury,	5,265	—
Lynn Gas and Electric Co.,	Lynn,	95,803	1,625,000
	Lynnfield,	1,112	—
	Marblehead,	7,606	—
	Nahant,	1,387	—
	Saugus,	10,276	—
	Swampscott,	7,345	—
	Malden,	48,907	2,085,500
	Melrose,	16,880	—
Malden and Melrose Gas Light Co.,	Everett (in part),	—	—
	Medford (in part),	—	—
	Stoneham,	7,849	—
	Reading,	6,805	—

¹ Estimated.² Par value, \$50.³ Par value, \$500.⁴ Par value, \$25.⁵ Unincorporated.

CORPORATE NAME.	Localities supplied.	Popula- tion.	Capital.
Marlboro-Hudson Gas Co.,	Marlborough,	15,250	\$270,000
	Hudson,	6,758	—
	Maynard,	6,770	—
	Southborough,	1,898	—
	Stow,	1,127	—
Milford Gas Light Co.,	Milford,	13,687	72,300
	Hopedale,	2,663	—
	New Bedford,	109,568	2,385,000
New Bedford Gas and Edison Light Co.,	Acushnet,	2,387	—
	Dartmouth,	5,330	—
	Fairhaven,	6,277	—
Newburyport Gas and Electric Co.,	Newburyport,	15,311	855,000
	Newbury,	1,590	—
	Newton,	43,113	560,000
Newton and Watertown Gas Light Co.,	Waltham,	30,154	—
	Watertown,	16,515	—
	Wellesley,	6,439	—
	Weston,	2,342	—
	North Adams,	22,033	400,000
North Adams Gas Light Co.,	Clarksburg,	1,114	—
Northampton Gas Light Co.,	Northampton,	21,654	155,675 ¹
North Attleborough Gas Light Co.,	North Attleborough,	9,398	68,100
	Plainville,	1,408	—
Norwood Gas Light Co.,	Norwood,	10,977	140,000
	Abington,	5,646	709,000
	Braintree,	9,343	—
	Hingham,	5,264	—
Old Colony Gas Co.,	Rockland,	7,074	—
	Weymouth,	13,969	—
	Whitman,	7,520	—
	Ware,	9,346	—
Otis Co., ²	Pittsfield,	39,607	600,000
	Dalton,	3,858	—
Pittsfield Coal Gas Co.,	Lee,	4,481	—
	Lenox,	3,242	—
	Plymouth,	12,926	148,500
	Kingston,	2,580	—
Salem Gas Light Co.,	Salem,	37,200	669,800
	Peabody,	18,625	—
Southeastern Mass. Power and Elec- tric Co.,	Marion,	1,487	355,000
	Spencer,	5,994	97,500
Spencer Gas Co.,	Springfield,	102,971	2,221,500
	Agawam,	4,555	—
Springfield Gas Light Co.,	Chicopee,	30,138	—
	East Longmeadow,	1,939	—
	Longmeadow,	1,782	—
	Ludlow,	5,251	—
	South Hadley,	5,179	—
	West Springfield,	11,330	—
Suburban Gas and Electric Co.,	Revere,	25,178	834,500
	Winthrop,	12,758	—
	Taunton,	36,161	330,000 ³
	Berkley,	985	—
Taunton Gas Light Co.,	Dighton,	2,499	—
	Mansfield,	5,772	—
	Norton,	2,587	—
	Raynham,	1,810	—
Webster and Southbridge Gas and Electric Co.,	Dudley,	4,373	600,000
	Southbridge,	14,217	—
	Webster,	12,565	—
	Ashland,	2,005	279,600
West Boston Gas Co.,	Framingham,	15,860	—
	Natick,	11,119	—
Williamstown Gas Co.,	Williamstown,	3,981	40,000

¹ Par value, \$25.² Manufacture of gas a minor portion of business.³ Par value, \$50.

CORPORATE NAME.	Localities supplied.	Popu- lation.	Capital.
Woburn Gas Light Co.,	Woburn,	16,410	\$45,100
	Brookfield,	2,050	285,000
	North Brookfield,	2,947	—
	West Brookfield,	1,288	—
Worcester County Gas Co.,	Leicester,	3,322	—
	Monson,	5,004	—
	Palmer,	9,468	—
	Warren,	4,268	—
Worcester Gas Light Co.,	Worcester,	162,697	1,400,000

Aggregate Balance Sheets.

Aggregates from the balance sheets of the gas companies only, taken from the returns of 1919 and 1920, show the following facts:—

	JUNE 30.	
	1919.	1920.
ASSETS:—		
Construction accounts,	\$74,042,259 35	\$75,434,704 69
Cash on hand,	1,815,642 90	2,570,922 40
Due for gas,	1,713,392 18	1,866,573 80
Other accounts due,	1,360,495 93	1,374,999 29
Materials, etc.,	6,281,520 40	5,225,038 19
Notes receivable,	99,632 26	223,372 79
Reserve funds,	75,923 47	104,840 36
Investments, prepaid and suspense accounts,	2,100,747 93	2,988,165 59
Electric assets,	17,319,187 88	19,967,173 65
	\$104,808,802 30	\$109,755,790 76
LIABILITIES:—		
Capital stock,	\$47,297,125 00	\$48,046,325 00
Bonds,	3,832,500 00	5,030,500 00
Notes payable,	20,508,035 76	21,102,401 59
Unpaid bills,	1,805,407 19	2,425,509 73
Unpaid dividends,	155,655 00	174,281 12
Deposits,	779,620 61	907,790 01
Interest due and unpaid,	15,123 22	13,952 96
Interest accrued but not due,	178,820 04	252,088 68
Premium on capital stock,	18,945,304 20	19,015,064 20
Other items,	1,458,604 51	2,168,937 07
	\$94,976,195 53	\$99,136,850 36
Depreciation and other reserves,	4,009,885 57	4,502,111 73
	\$98,986,081 10	\$103,638,962 09
Surplus,	5,822,721 20	6,116,828 67
	\$104,808,802 30	\$109,755,790 76
Of these companies:—		
48 ¹ show an aggregate surplus of	\$6,028,204 67	\$6,298,762 32
8 ² show an aggregate deficit of	205,483 47	181,933 65
Leaving total net surplus, as shown above,	\$5,822,721 20	\$6,116,828 67
Which added to reserves carried as liabilities,	4,009,885 57	4,502,111 73
Would show an actual surplus of	\$9,832,606 77	\$10,618,940 40
Equivalent to a per cent on capital of about	20.79	22.10

¹ Forty-seven in 1919.

² Eleven in 1919.

The following table contains a summary of the financial operations of the incorporated companies and privately owned plants engaged in the sale of gas under the supervision of the Department for the year ended June 30, 1919, and for the year ended June 30, 1920: —

	JUNE 30.	
	1919.	1920.
INCOME:—		
For gas sold by meter,	\$20,959,622 86	\$23,914,563 33
For gas supplied to public lamps,	223,724 68	227,310 30
For gas sold to other companies,	1,511,878 42	1,760,280 02
From sales of coke,	1,030,575 82	798,716 41
sales of tar,	391,751 41	386,827 48
sales of ammoniacal liquor,	155,210 69	130,967 59
other residuals,	83,200 50	35,049 09
rent of meters,	11,169 75	11,982 68
rent of gas stoves and engines,	2,987 49	2,751 04
rent of gas lamps,	31,633 30	37,234 94
other sources,	24,030 54	15,727 33
Total,	\$24,425,785 46	\$27,321,410 21
EXPENSES:—		
1. Coals,	\$6,139,005 14	\$6,027,929 75
2. Enrichers,	2,621,267 93	2,699,722 69
3. Purifying materials,	83,335 42	82,789 04
4. Water,	64,779 62	72,217 92
5. Wages at works,	1,939,844 73	2,338,168 03
6. Station expenses,	297,695 44	316,533 34
7. Repairs and maintenance of works,	219,599 97	223,574 87
8. Renewal of machinery,	941,122 62	1,057,312 87
9. Gas bought,	2,147,867 94	2,610,962 10
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	974,161 21	1,272,686 96
11. Distribution tools and appliances,	212,457 90	283,038 59
12. Gas stove fixing, repairs, etc.,	176,723 03	196,889 38
13. Repairs, renewals and maintenance of mains and service pipes,	474,909 81	639,043 39
14. Distribution department, boiler fuel,	28,636 32	46,440 01
15. Repairs and renewals of meters,	394,520 70	561,156 44
16. Lighting and repairing (gas lamps only),	79,407 66	78,026 16
17. Directors' allowances,	18,816 65	18,741 35
18. Salaries of officers,	259,210 86	272,579 36
19. General salaries,	514,030 66	593,802 80
20. Rent of offices,	59,135 62	65,726 82
21. Repairs and maintenance of office buildings,	18,798 55	19,717 55
22. General office expenses,	542,928 25	690,932 77
23. Taxes,	1,832,844 16	2,032,009 48
24. Insurance,	220,840 92	244,810 50
25. Law expenses,	28,782 48	60,132 47
26. Claims,	48,426 84	50,151 64
27. Bad debts,	22,865 54	21,295 01
28. Incidental expenses,	133,804 61	202,124 57
Total,	\$20,495,820 58	\$22,778,515 86

	JUNE 30.	
	1919.	1920.
Leaving an apparent profit on their gas business of	\$3,929,964 88	\$4,542,894 35
They have also received for interest, etc.,	86,797 65	98,291 25
for rents, etc.,	287,951 90	362,033 21
as profits from electric lighting,	1,510,911 75	2,054,704 88
	\$5,815,626 18	\$7,057,923 69
Leaving an apparent deficit of	570,325 72	—
	\$6,385,951 90	\$7,057,923 69
From these receipts should be deducted:—		
Interest on bonds and loans,	\$1,511,006 60	\$1,636,942 58
Dividends,	3,784,679 82	3,811,886 21
Other items,	1,090,265 48	1,468,015 20
	\$6,385,951 90	\$6,916,843 99
Leaving an apparent profit of	—	141,079 70
	\$6,385,951 90	\$7,057,923 69

Five¹ of the companies appear not to have earned expenses, and thirteen² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$2,954,940.47. The receipts from sales for public lamps have increased by \$3,585.62.

In Appendix B will be found, under date of June 30, 1920, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Department after their examination and correspondence with the officers of the several companies.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix E. The aggregate valuation of all the companies is \$82,532,417.

Certain companies, however, have electric light plants, and the assessed value of such, whenever separately returned, is as follows:—

Amherst,	\$254,700	Suburban (Revere),	\$701,105
Easthampton,	75,629	Cape and Vineyard,	364,340
Fitchburg,	1,190,064	Webster,	489,696
Lawrence,	1,540,160		
Lynn,	2,161,218	Total,	\$10,757,983
New Bedford,	3,981,071		

¹ Fourteen last year.² Eight last year.

The value of the gas plants as assessed by the local assessors is, then, in round numbers, probably not far from \$62,000,000, as there are electric plants at Adams, Athol, Beverly, Blackstone, Charlestown, Clinton, Marion, Nantucket, Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$2,032,009.48, an average of 8.6 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$199,165.32 in the total, and of two-tenths of a cent for every thousand feet sold.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix E. Thirteen companies paid no dividends. The 46 companies paying dividends paid out in all for this purpose the sum of \$3,811,886.21, which is an average rate of 7.93 per cent on their capital stock.

Increases in Price.

The following companies have increased their maximum net price during the year ended June 30: —

Adams,	from \$1 25 to \$1 65
Amherst,	from 1 90 to 2 50
Attleboro,	from 1 30 to 1 40
Beverly,	from 1 40 to 1 70
Boston,	from 1 00 to 1 10
Brockton,	from 1 45 to 2 10
Charlestown,	from 1 00 to 1 35
Citizens' (Nantucket),	from 2 00 to 2 70
Clinton,	from 1 50 to 1 90
East Boston,	from 1 00 to 1 05
Easthampton,	from 1 90 to 2 50
Greenfield,	from 1 70 to 1 80
Haverhill,	from 90 to 1 00
Ipswich,	from 2 00 to 2 75
Lawrence,	from 1 15 to 1 25

Lexington,	from \$1 65 to \$2 00
Lowell,	from 1 20 to 1 40
Malden,	from 1 20 to 1 50
Newton,	from 1 00 to 1 05
Old Colony,	from 1 80 to 2 00
Otis (Ware),	from 1 75 to 2 25
Pittsfield,	from 1 40 to 1 80
Salem,	from 1 25 to 1 40
Spencer,	from 2 50 to 3 00
Springfield,	from 1 05 to 1 15
Suburban (Revere),	from 1 20 to 1 50
Taunton,	from 1 30 to 1 45
Webster,	from 1 40 to 1 65
West Boston,	from 1 65 to 1 75
Williamstown,	from 1 25 to 1 65
Worcester County,	from 2 50 to 3 00
Worcester,	from 1 15 to 1 50

Reductions in Price.

Citizens' (Quincy),	from \$1 40 to \$1 35
Lynn,	from 1 20 to 1 15

Prices.

The following pages show the prices charged by the several gas companies June 30, 1920, and the average price, per thousand feet, received from sales by meter in each of the two years ended June 30, 1919 and 1920: —

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1920.	1919.	1920.	1919.
Adams, . . .	\$1 75	Discount 10 cents per M if paid before the 10th of the month; this rate on first 10,000 feet; on next 10,000 feet, \$1.55 net per M; on over 20,000 feet, \$1.45 net per M. Minimum charge of \$6 a year.	\$1 65	\$1 25	\$1 26	\$1 18
Amesbury, . . .	3 00	\$3 per M in town of Amesbury; \$3.50 per M at Salisbury and Salisbury Beach. Minimum charge of 60 cents a month.	3 00	3 00	2 97	2 88
Amherst, . . .	2 50	\$2.50 per M on first 2,000 feet and \$2 per M on over 2,000 feet a month.	2 50	1 90	1 96	1 81
Arlington, . . .	1 35	Discount 10 cents per M if paid before the 10th of the month. Net price on first 10,000 feet a month, \$1.25 per M; on next 10,000 feet, \$1.15 per M; and on all over 20,000 feet, \$1.05 per M. Minimum charge of 50 cents a month is made to consumers whose net bills average less than \$6 during the year.	1 25	1 25	1 26	1 26
Athol, . . .	2 00	Gas for fuel purposes, \$1.80 to \$1.60, according to quantity used. Yearly minimum charge of \$6.	2 00	2 00	1 92	1 83
Attleboro, . . .	1 60	Discount 20 cents per M if paid on or before the 16th of the month. An extra discount of 10 cents per M if 200,000 feet or more are used per month, and an extra discount of 20 cents per M if 400,000 feet or more are used in any month.	1 40	1 30	1 27	1 22
Beverly, . . .	1 90	Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1.60 per M net; two other special customers at \$1.60 net per M. Pre-payment meters, \$1.80. Minimum charge of 50 cents a month.	1 70	1 40	1 44	1 44
Blackstone, . . .	1 70	Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$6 a year, payable 50 cents a month, but adjusted at end of year on basis of year's consumption.	1 60	1 60	1 62	1 48
Boston Consolidated, . . .	1 10	Special rates for gas used for power and fuel exceeding 25,000 cubic feet per month ranging from \$1.05 to 95 cents, with a discount of 20 per cent on the excess of monthly bills over \$300. Minimum charge of 50 cents a month, with refund if bills exceed \$6 per year.	1 10	1 00	1 01	94.5

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1920.	1919.	1920.	1919.
Brockton,	\$2 30 ¹	Discount 20 cents per M on all bills paid on or before the 10th of the month. Charges made by the hundred feet, being 81 cents gross on first hundred cubic feet, with discount of 11 cents, 21 cents each on next 400, 13 cents each on next 19,500, 12 cents each on next 30,000, and 11 cents each on next 50,000 feet, with a discount of 1 cent from each rate. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon, Bridgewater, East Bridgewater, West Bridgewater, Stoughton and Canton is 91 cents for first 100 cubic feet, with discount of 11 cents, 26 cents each on next 600, 14 cents each on next 19,300, 13 cents each on next 30,000 and 12 cents each on next 50,000 feet, with discount of 1 cent each on each 100 feet after the first, if paid in 10 days,	\$2 10 ¹	\$1 45 ¹	\$1 54	\$1 45
Cambridge,	1 20	Discount 10 cents per M if paid within 10 days from date of bill. Charges made by the hundred cubic feet, being 11 cents net a hundred. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 11 to 9 cents net,	1 10	1 10	1 11	1 14
Cape and Vineyard,	4 00	Discount of 5 per cent if paid in 10 days. This rate on first 3,000 feet a month, over this amount \$2 per M,	3 80	3 80 ²	2 99	2 81 ²
Charlestown,	1 50	Discount 15 cents per M if paid in 10 days. Meter rent of \$2, unless \$7 worth of gas is used yearly. Second 25,000 feet a month, \$1.30 net per M; next 50,000 feet, \$1.40 net; next 200,000 feet, \$1.20 net; next 300,000 feet, \$1.05 net,	1 35	1 00	1 08	1 04
Citizens' (Nantucket),	2 90	Discount of 20 cents for payment within 10 days of date of bill. Minimum charge of \$6 per year,	2 70	2 00	2 21	2 06
Citizens' (Quincy),	1 35	Gas for power and fuel, \$1.35 to 80 cents per M according to amount used. Minimum charge of 50 cents a month, with refund if consumers' bills amount to more than \$6 per year,	1 35	1 40	1 32	1 31
Clinton,	2 00	For the first 50,000 cubic feet per month, \$2 gross, less 10 cents per M cubic feet; for next 50,000 cubic feet, \$1.70 net; for the next 50,000 cubic feet, \$1.50 net; and all over 150,000 cubic feet, \$1.35 net. Net rate applies only to bills paid within 10 days. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year,	1 90	1 50	1 54	1 47

Dedham,	1 30	Discounts: 5 cents per M from 500 to 3,000 feet; 10 cents per M to 30,000 feet; 15 cents per M to 100,000 feet; 20 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than \$7 worth of gas a year, . . . Gas engine and fuel rates: first 25,000 cubic feet, per M, \$1.05; next 25,000 cubic feet, \$1; next 50,000 cubic feet, 95 cents; all over 100,000 cubic feet, 90 cents; a discount of 15 per cent will be allowed on the excess over \$200 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumers' bills amount to \$6 per year, . . . This rate on first 2,000 feet. On more than 2,000 feet a month the rate is \$2 a thousand feet.	1 25	1 25	1 22	1 16
East Boston,	1 05					
Easthampton,	2 50					
Fall River,	1 10 ^a	Discount 5 cents per M if paid within 15 days; 95 cents per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.30 gross, \$1.25 net in 15 days. To Tiverton Gas Company, 85 cents per M, but regular prices if less than 30,000 feet are used during any month, . . . First 25,000 feet, \$1.40 per M; \$1.25 per M next 25,000 feet; \$1.15 per M all over 50,000 feet; with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month. . . Discount 10 cents if paid within 10 days of date of bill. If 2,000 feet a month are guaranteed the gross price is as above, with a discount of 10 cents on first thousand feet, and of 35 cents a thousand on all additional if paid by 10th of month. If 24,000 feet a year are guaranteed, the price is \$2.55 a thousand, with discount of 5 per cent on first thousand, and 20 cents a thousand on all additional if paid by 10th of month. For gas for industrial purposes, with a guarantee of at least 30,000 feet a month, prices range from \$1.75 to \$1.35 a thousand, less 10-cent discount for payment in 15 days. Minimum charge of 40 cents a month, . . . Discounts: 10 cents per M for first 200,000 feet, 40 cents for over 200,000 feet if paid within 10 days. Minimum charge, \$3 a year, . . .	1 05	1 00	1 01	92.4
		2 50	1 90	1 92	1 79	
Fitchburg,	1 40	1 05 ^a	1 05 ^a	1 06	96.2	
Gardner,	2 55	1 30	1 30	1 29	1 18	
Gloucester,	1 45	2 45	2 45	2 35	2 33	
		1 35	1 35	1 35	1 31	

¹ Maximum gross and net prices in Brockton.² Rate of Vineyard Lighting Company.³ Maximum gross and net prices, exclusive of Somerset.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1920.	1919.	1920.	1919.
Greenfield,	\$1 90	Discount 10 cents if paid before the 10th of the month following. First 3,000 cubic feet at \$1.80 net per M; next 3,000 feet at \$1.70 per M; and over 6,000 feet at \$1.60 per M. For industrial purposes, when more than 6,000 feet are consumed per month, \$1.40 net per M for first 200,000 feet, \$1.30 per M for next 100,000 feet, and \$1.20 per M for over 300,000 feet. Minimum charge, 50 cents per month or \$6 per year.	\$1 80	\$1 80	\$1 65	\$1 61
Gregory, J. D. (Princeton),	15 00	Acetylene gas,	15 00	15 00	15 00	15 00
Haverhill,	1 10 ¹	Discount 10 cents per M if paid within 10 days. City of Haverhill, 80 cents per M. Minimum charge, payable annually, of \$6 if less than that amount is used. Merrimac and Groveland, \$1.30 per M, with discount of 10 cents if paid within 10 days,	1 00 ¹	90 ¹	1 01	92.2
Ipswich,	2 75	city of Lawrence,	2 75	2 00	2 01	1 96
Lawrence,	1 35	Discount 10 cents per M if paid within 15 days. Discount of 20 cents to city of Lawrence,	1 25	1 15	1 24	1 11
Leominster,	1 55	Discount 10 cents on all bills paid within 10 days. From 2,000 to 48,000 feet per month, \$1.50 per M, with discount of 10 cents if paid in 10 days; on next 50,000 feet, \$1.20 net per M, and on all over 100,000 feet, \$1 net per M. One customer at the following rates: first 165,000 cubic feet per month, 70 cents net; all over 165,000 cubic feet per month, 65 cents net. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 during the year.	1 45	1 45	1 44	1 43
Lexington,	2 10	Discount of 10 cents if paid within 10 days. All over 10,000 cubic feet per month, \$1.75 net per M. Minimum charge of \$6 to consumers whose net bills average less than that amount during the year,	2 00	1 65	1 68	1 66
Lowell,	1 50	Discount 10 cents per M if paid within 7 days; second 100,000 cubic feet a month, \$1.35 net per M,	1 40	1 20	1 26	1 22
Lynn,	1 25	Discount 10 cents per M if paid within 10 days. To General Electric Company at high pressure, 80 cents net, at their works. To Salem Gas Light Company, \$1 per M feet flat rate, computed from consumers' meters in Salem. To Marblehead Potteries Company, \$1.15 net per M. Experimental heating rate, \$1 net per M feet,	1 15	1 20	1 13	1 13

Malden,	1 50 ²	Charge made by the hundred feet. In Reading, for light and power, 16 cents gross a hundred feet, less 1 cent discount. All in excess of 15,000 feet, 9 cents net a hundred feet. First 35,000 cubic feet per month, 15 cents a hundred feet; next 10,000, 14 cents a hundred feet; and all in excess of 45,000, 13 cents a hundred feet. Minimum charge of 75 cents per quarter to customers using less than 500 cubic feet.	1 50	1 05 ²	1 22	1 17
Marlborough,	1 75	Discount 20 cents per M if paid within 10 days. Prepayment meters at \$1.55 net. One large consumer using gas engine, at \$1.40 per M net. One consumer, first 2,000 feet a month at retail rate; next 10,000 feet, 30 cents discount; and next 20,000 feet, 40 cents discount; all in excess, 50 cents discount. One consumer, first 100,000 feet a month at retail rate; second 100,000 feet, a discount of 10 cents per M; third 100,000 feet, a discount of 20 cents per M; fourth 100,000 feet, a discount of 30 cents per M; fifth 100,000 feet, a discount of 40 cents per M; sixth 100,000 feet, a discount of 50 cents per M. Minimum monthly charge of 50 cents.				
Milford,	2 20	First 10,000 cubic feet per month, \$2.20 per M, with discount of 10 cents for payment in 10 days; next 10,000 cubic feet per month, \$2.10 per M, with discount of 10 cents for prompt payment; next 10,000 cubic feet per month, \$2 per M, with prompt payment discount of 10 cents; next 10,000 cubic feet per month, \$1.90 per M, with prompt payment discount of 10 cents; all over 50,000 cubic feet per month, \$1.60 net per M. Minimum charge of \$6 a year.	1 55	1 55	1 57	1 55
New Bedford,	1 20 ³	Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; 2,000,000 to 5,000,000 cubic feet on year's consumption, 10 cents per M; 5,000,000 to 10,000,000 cubic feet on year's consumption, 15 cents per M; over 10,000,000 cubic feet on year's consumption, 20 cents per M. Fairhaven, \$1.25, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7.	2 10	2 00	2 06	1 82
Newburyport,	2 00	Discount 20 cents per M if paid in 12 days. Meter rent of \$1 a quarter if less than that amount is used.	1 10 ³	1 10 ³	1 12	1 09
			1 80	1 80	1 82	1 71

¹ Maximum gross and net prices, exclusive of Merrimac and Groveland.² Maximum gross and net prices, exclusive of Reading.³ Maximum gross and net prices, exclusive of Fairhaven.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1920.	1919.	1920.	1919.
Newton, . . .	\$1 05	For consumption exceeding 500,000 cubic feet a year prices range from \$1.04 to 95 cents, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year.	\$1 05	\$1 00	\$1 02	\$0 94.9
North Adams, . .	1 30	Discount of 10 cents per M if paid in 10 days. Second 10,000 feet, \$1.20 per M, less discount of 10 cents if paid in 10 days; all over 20,000 feet a month, \$1.10 per M, less 10 cents for payment in 10 days. Minimum charge of \$6 a year.	1 20	1 20	1 20	1 13
Northampton, . .	1 35	10 cents per M discount if paid in 10 days. Second 10,000 feet, \$1.25 per M, less 10 cents per M if paid in 10 days; all over 20,000 feet a month, \$1.15 per M, less discount of 10 cents for payment in 10 days. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year.	1 25	1 25	1 25	1 18
North Attleborough, .	1 50	Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months.	1 35	1 35	1 36	1 20
Norwood, . . .	2 60	Less than 100 feet a month, 60 cents; 100 feet, 95 cents; 200 feet, \$1.15; 300 feet, \$1.35; 400 feet, \$1.55; 500 feet, \$1.75; 600 feet, \$1.95; 700 feet, \$2.15; 800 feet, \$2.30; 900 feet, \$2.45; 1,000 feet, \$2.60, with discount of 10 cents for prompt payment. Gas in excess of 1,000 feet a month, at a net rate of 20 cents a 100; in excess of 10,000 feet at 17½ cents a 100. Net minimum rate of 50 cents a month.	2 50	2 50	2 41	2 39
Old Colony, . . .	2 10	Discount 10 cents per M if paid in 15 days, 10 cents additional discount on next 5,000 feet; discount 30 cents per M on third 5,000 feet; 35 cents on fourth 5,000 feet, and an additional discount of 5 cents thereafter on each 5,000 feet up to 40,000 feet, inclusive, per month. Alternate rate: special discount of 95 cents per M cubic feet upon payment of demand charge of \$2.50 per month for each 100 cubic feet of maximum hourly capacity connected. House heating rate: October to April, special discounts of \$1.05 upon agreement to pay \$8 minimum monthly charge. Rates to United States government, \$1.25 per M to Camp Hingham and \$1.40 per M to Naval Ammunition Depot, and an additional 5 cents per M when consumption exceeds 300,000 cubic feet a month. Employees, \$1.25 net. Minimum charge of 50 cents a month when consumers have not used over \$6 a year.	2 00	1 80	1 80	1 74

Otis Company (Ware),	2 25	For over 20,000 feet a month price is \$2.15 per M. Minimum charge of 50 cents a month.	2 25	1 75	1 86	1 72
Pittsfield,	1 90 ¹	Discount 10 cents if paid in 10 days. In Lenox and Lee the rate is \$2.10, with a discount of 10 cents if paid in 10 days. For industrial and mechanical uses price is \$1.90, with discounts from 25 to 60 cents per M, according to consumption, besides 10 cents per M, for payment in 10 days.	1 80 ¹	1 40 ¹	1 34	1 29
Plymouth,	2 85	First 100 feet a month 95 cents; 200 feet a month, \$1.20; 300 feet, \$1.45; 400 feet, \$1.70; 500 feet, \$1.90; 600 feet, \$2.10; 700 feet, \$2.30; 800 feet, \$2.50; 900 feet, \$2.70; 1,000 feet, \$2.85, each with a discount of 10 cents for prompt payment. When more than 1,000 feet are consumed a month, each additional 100 cubic feet will be 20 cents. Net minimum charge, 50 cents a month.	2 75	2 75	2 68	2 05
Salem,	1 60	Discount 20 cents per M if paid in 10 days. On bills of over 200,000 feet per month, \$1.40 net per M on first 100,000; \$1.35 per M on second 100,000; and \$1.30 net per M on all over 200,000 feet. Minimum charge of 50 cents a month when bills do not amount to \$7 a year.	1 40	1 25	1 34	1 26
Southeastern Massachusetts (Marion),	12 50	Acetylene gas. Minimum charge of \$3 a year.	12 50	12 50	12 50	12 83
Spencer,	3 10	Discount of 10 cents on all bills paid within 10 days. This on first 2,000 feet a month; next 3,000 feet, \$2.90 net per M; next 25,000 feet, \$2.50 net per M; next 20,000 feet, \$2.40 net per M; all over 50,000 feet a month, \$2.30 per M. Minimum charge of 50 cents a month to consumers whose net bills average less than \$6 a year.	3 00	2 50	2 51	2 47
Springfield,	1 25 ²	Discount 10 cents if paid within 15 days; also extra discount for quantity of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per month; and 20 cents per M on all in excess of 150,000 a month. Cheapest is same price as in Springfield. South Hadley Falls, \$1.35, and East Longmeadow, \$1.40 per M cubic feet, 10 cents discount if paid by the 15th of the month. Northern Connecticut Light and Power Company, 62½ cents per M cubic feet if paid within 15 days. Mount Holyoke College, 85 cents per M.	1 15 ²	1 05 ²	1 21	1 04
Suburban (Revere),	1 50	To consumers using over 35,000 cubic feet a month the following rates: first 35,000 cubic feet, \$1.50 per M; next 10,000, \$1.40; in excess of 45,000, \$1.30. Minimum yearly charge of \$3.	1 50	1 20	1 20	1 16

¹ Maximum gross and net prices, exclusive of Lenox and Lee.² Maximum gross and net prices, exclusive of South Hadley Falls and East Longmeadow.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1920.	1919.	1920.	1919.
Taunton,	\$1 55 ¹	Discount of 10 cents per M if paid within 15 days; \$1.45 gross price for 125,000 cubic feet and over per quarter; \$1.20 gross price for 800,000 cubic feet and over, less 10 cents per M if paid within 15 days; 25 cents a month charged when no gas is used. South Dighton, \$1.65 gross per M, less 10 cents per M if paid within 15 days; Norton and Mansfield, \$1.75, less 10 cents per M if paid within 15 days.	\$1 45 ¹	\$1 30 ¹	\$1 31	\$1 25
Webster,	1 75	Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 to 20,000 cubic feet, \$1.60; 20,000 to 30,000 cubic feet, \$1.50; 30,000 to 40,000 cubic feet, \$1.40 net per M.	1 65	1 40	1 40	1 37
West Boston,	1 85 ²	Discount of 10 cents per M on all bills paid on or before the 15th of month. Natick, \$1.95, with discount of 10 cents per M for prompt payment.	1 75 ²	1 65 ²	1 75	1 58
Williamstown,	1 75	Monthly minimum charge of 50 cents. Discount of 10 cents per M on all bills paid on or before the 10th of the month. First 10,000 cubic feet a month, \$1.65 net per M; next 10,000 cubic feet, \$1.55 net per M; all over 20,000 cubic feet, \$1.45 net per M.	1 65	1 25	1 24	1 17
Woburn,	2 00	Minimum charge of \$6 a year. Discount of 15 cents per M if paid within 15 days. Minimum monthly charge of 25 cents on 5-light meters or under if consumption is less than 300 cubic feet, and of 50 cents for larger meters if consumption is less than 500 cubic feet.	1 85	1 85	1 86	1 82
Worcester County,	3 10	Discount 10 cents on bills paid within 10 days. This on first 2,000 feet a month; next 3,000 feet, \$2.90 net per M; next 25,000 feet, \$2.50 net per M; next 20,000 feet, \$2.40 net per M; all over 50,000 feet a month, \$2.30 per M. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year.	3 00	2 50	2 48	2 47
Worcester,	1 60	Charges made per one hundred cubic feet. Discount 1 cent per 100 feet if paid within 20 days; first 25,000 cubic feet per month, 15 cents per 100 net; next 25,000 cubic feet per month, 14½ cents per 100 net; next 50,000 cubic feet per month, 14 cents per 100 net; excess of 100,000 cubic feet per month, 13½ cents per 100 net,	1 50	1 15	1 28	1 14

¹ Maximum gross and net prices, exclusive of South Dighton, Norton and Mansfield.

² Maximum gross and net prices, exclusive of Natick.

The average price paid by consumers for gas to the companies selling annually more than 30,000,000 feet each is \$1.14 per thousand feet. If the Boston company be excluded the average is \$1.196. The average price received by the remainder of the gas companies from sales by meter is \$2.11; the average received by all is \$1.09 per thousand. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.31 per hundred.

The average price paid by consumers of gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.89; in 1912, \$0.857; in 1913, \$0.85; in 1914, \$0.85; in 1915, \$0.862; in 1916, \$0.858; in 1917, \$0.858; in 1918, \$0.924; in 1919, \$1.09; in 1920, \$1.15.

ELECTRIC COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Department who were engaged in the supply of electricity on June 30, 1920, with the localities supplied by each and the population of the same according to the census of 1915, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Cohasset, Hanover, Norwell, Pembroke, Rockland, Scituate,	22,410	\$283,500 00
Adams Gas Light Co.,	Adams, Cheshire,	17,753	162,000 00
Agawam Electric Co.,	Agawam,	4,555	45,000 00
American Woolen Co., ¹	Acton, Maynard,	8,921	-
American Woolen Co., ¹	South Royalston,	862	-
Amesbury Electric Light Co.,	Amesbury, Salisbury,	10,260	305,000 00
Amherst Gas Co.,	Amherst, Hadley, Hatfield, Pelham, Whately,	12,471	300,000 00
Athol Gas and Electric Co.,	Athol, Erving, Orange, Wendell,	16,718	757,000 00

¹ Manufacture of electricity a minor portion of business.

NAME.	Localities supplied.	Population.	Capital.
Attleboro Steam and Electric Co., . . .	Attleboro,	18,480	\$275,000 00
Ayer Electric Light Co.,	Ayer,	2,779	30,000 00
Barnes, A. W., Steam Specialty Co., . . .	Boston (in part), . . .	—	—
Beverly Gas and Electric Co.,	Beverly, Hamilton, Topsfield, Wenham, . . .	27,079	687,500 00
Blackstone Electric Light Co.,	Blackstone, Millville, . . .	5,689	60,000 00
Cambridge Electric Light Co.,	Cambridge,	108,822	1,000,000 00
Cape and Vineyard Electric Co.,	Barnstable, Bourne, Chatham, Edgartown, Falmouth, Harwich, Oak Bluffs, Sandwich, Vineyard Haven, Yarmouth, . . .	22,190	36,000 00
Central Massachusetts Electric Co., . . .	Belchertown, Brookfield, East Longmeadow, Enfield, Granby, Hampden, Monson, North Brookfield, Palmer, Warren, Wilbraham, West Brookfield,	29,756	470,500 00
Central Massachusetts Power Co., ¹ . . .	Palmer,	—	2 —
Charlemont Electric Light and Power Co., . . .	Charlemont,	877	3,000 00
Charlestown Gas and Electric Co.,	Boston, Charlestown district,	39,597	* 600,000 00
Chester Electric Light Co.,	Chester,	1,344	5,000 00
Citizens' Gas, Electric and Power Co., . . .	Nantucket,	3,166	40,000 00
Clinton Gas Light Co.,	Clinton, Lancaster, . . .	15,777	* 183,000 00
Eastern Massachusetts Electric Co., . . .	—	—	150,000 00
Easthampton Gas Co.,	Easthampton, Southhampton,	10,795	180,000 00
Edison Electric Illuminating Co. of Boston,	Arlington, Ashland, Bedford, Bellingham, Boston, Brookline, Burlington, Canton, Carlisle, Chelsea, Dedham, Dover, Franklin, Framingham, Holliston, Hopkinton, Lexington, Lincoln, Medfield, Medway, Millis, Milton, Natick, Needham, Newton, Norfolk, Sharon, Sherborn, Somerville, Stoneham, Sudbury, Walpole, Waltham, Watertown, Wayland, Westwood, Winchester, Woburn, Weston, . . .	1,165,012	22,528,000 00
Edison Electric Illuminating Co. of Brockton,	Avon, Bridgewater, Brockton, East Bridgewater, Easton, Hanson, Pembroke, Stoughton, West Bridgewater, Whitman, . . .	102,942	2,066,400 00
Fall River Electric Light Co.,	Fall River, Somerset, Swansea, Westport, . . .	133,988	2,800,000 00
Fitchburg Gas and Electric Light Co., . . .	Ashby, Fitchburg, Townsend, Lunenburg, . . .	46,546	* 1,190,100 00
Franklin County Power Co., ¹	Erving, Wendell, . . .	—	2 —
Franklin Electric Light Co.,	Montague, Gill, . . .	8,876	75,000 00
Gardner Electric Light Co.,	Barre, Gardner, Hubbardston, Petersham, Rutland, Westminster, . . .	25,152	282,600 00
Gloucester Electric Co.,	Essex, Gloucester, Rockport,	30,506	314,200 00
Greenfield Electric Light and Power Co., . . .	Ashfield, Bernardston, Buckland, Colrain, Conway, Deerfield, Greenfield, Northfield, Shelburne,	25,025	{ 1,000,000 00 * 35,260 00

¹ Owns hydraulic development and power station only.² Unincorporated.³ Par value, \$50.⁴ Par value, \$500.⁵ Supplies electricity to Edison Electric Illuminating Co. of Boston, Malden Electric Co., Suburban Gas and Electric Co. and Municipal Light Plants of Peabody and Danvers.⁶ Employees' stock, par value, \$10.

NAME.	Localities supplied.	Popula- tion.	Capital.
Harvard Gas and Electric Co., . . .	Harvard,	1,104	\$12,000 00
Haverhill Electric Co.,	Haverhill,	49,450	941,900 00
Holyoke Water Power Co., ¹	-	-	² 1,200,000 00
Huntington Electric Light Co.,	Huntington,	1,427	5,000 00
Lawrence Gas Co.,	Andover, Boxford, Lawrence, Methuen, North Andover,	118,914	2,578,100 00
Lee Electric Co.,	Lee, Lenox,	7,723	30,000 00
Leominster Electric Light and Power Co.,	Leominster,	17,646	220,000 00
Lowell Electric Light Corporation,	Billerica, Chelmsford, Dracut, Lowell, Tewksbury, Tyngsborough, Westford,	129,503	1,176,400 00
Ludlow Electric Light Co.,	Ludlow,	9,251	45,000 00
Lynn Gas and Electric Co.,	Lynn, Nahant, Saugus, Swampscott,	114,761	1,625,000 00
Malden Electric Co.,	Everett, Malden, Medford, Melrose,	134,014	1,068,000 00
Manchester Electric Co.,	Manchester,	2,948	205,800 00
Marlborough Electric Co.,	Berlin, Bolton, Marlborough, Northborough, Southborough, Westborough,	27,257	361,700 00
Milford Electric Light and Power Co.,	Hopedale, Mendon, Milford,	17,280	132,500 00
Mill River Electric Light Co.,	Williamsburg,	2,118	15,000 00
New Bedford Gas and Edison Light Co.,	Acushnet, Dartmouth, Fairhaven, Freetown, Lakeville, Mattapoisett, New Bedford, Westport,	136,506	2,385,000 00
Newburyport Gas and Electric Co.,	Newburyport, Newbury, West Newbury,	18,430	855,000 00
New England Power Co., ¹	-	-	7,899,200 00
North Adams Gas Light Co.,	Clarksburg, North Adams,	23,149	400,000 00
Northampton Electric Lighting Co.,	Northampton,	21,652	117,400 00
Norton Power and Electric Co.,	Norton,	2,587	8,000 00
Pepperell Electric Light and Power Co.,	Pepperell,	2,839	-
Pittsfield Electric Co.,	Dalton, Hinsdale, Lanesborough, Lee, Pittsfield, Richmond,	50,856	500,000 00
Plymouth Electric Light Co.,	Duxbury, Kingston, Marshfield, Plymouth,	19,152	400,000 00
Provincetown Light and Power Co.,	Provincetown,	4,295	70,000 00
Quincy Electric Light and Power Co.,	Quincy,	40,674	400,000 00
Randolph and Holbrook Power and Electric Co.,	Holbrook, Randolph,	7,680	140,000 00
Salem Electric Lighting Co.,	Salem,	37,200	⁴ 1,008,050 00
Seekonk Electric Co.,	Seekonk,	2,767	5,000 00
Shirley Electric Co.,	Shirley,	2,551	⁴ 70,200 00
Southeastern Massachusetts Power and Electric Co.,	Bourne, Carver, Marion, Rochester, Wareham,	12,196	355,000 00
Spencer Gas Co.,	Spencer,	5,994	97,500 00
Southern Berkshire Power and Electric Co.,	Egremont, Great Barrington, Lenox, Monterey, New Marlborough, Sheffield, Stockbridge, West Stockbridge,	16,896	368,500 00
Suburban Gas and Electric Co.,	Revere, Winthrop,	37,936	834,500 00
Sunderland Electric Light and Power Co.,	Sunderland,	1,278	11,000 00
Turners' Falls Power and Electric Co., ¹	-	-	⁵ 9,636,600 00
Tyngsboro Electric Light Co.,	Dunstable, Tyngsborough,	1,329	⁶ 7,500 00
Union Light and Power Co. (Franklin),	Bellingham, Foxborough, Franklin, Plainville, Wrentham,	15,970	422,800 00
United Electric Light Co. (Springfield),	Longmeadow, Springfield, West Springfield,	116,092	2,400,000 00
Ware Electric Co.,	Hardwick, Ware,	12,392	194,000 00

¹ Hydro-electric company; sale of electricity in bulk only.² Manufacture of electricity a minor portion of business.³ No capital stock issued.⁴ Par value, \$50.⁵ Employees' stock, par value, \$10.⁶ Par value, \$25.

NAME.	Localities supplied.	Popula- tion.	Capital.
Webster and Southbridge Gas and Elec- tric Co.,	Brimfield, Charlton, Dud- ley, Oxford, Southbridge, Sturbridge, Wales, Web- ster,	39,733	\$600,000 00
Weymouth Light and Power Co.,	Weymouth,	13,969	444,000 00
Williamstown Gas Co.,	Williamstown,	3,981	40,000 00
Winchendon Electric Light and Power Co.,	Winchendon,	5,908	227,000 00
Worcester Electric Light Co.,	Leicester, Worcester,	166,019	2,000,000 00
Worcester Suburban Electric Co.,	Auburn, Douglas, Graf- ton, Mendon, Millbury, Upton, Uxbridge, Sut- ton, Northbridge,	36,978	800,000 00

Aggregate Balance Sheets.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1919 and 1920, show the following facts: —

	FOR YEAR ENDED JUNE 30.	
	1919.	1920.
ASSETS:—		
Construction accounts,	\$124,905,060 89	\$130,688,853 61
Cash on hand,	3,851,498 97	3,050,820 11
Due for electricity,	2,505,383 84	3,156,604 42
Other accounts due,	1,079,553 51	1,189,940 76
Materials, etc.,	5,313,738 20	5,103,863 86
Notes receivable,	558,700 05	629,117 40
Investments, prepaid and suspense accounts,	3,201,257 09	4,514,047 50
Reserve funds,	353,855 93	317,760 61
	\$141,769,048 48	\$148,651,008 27
LIABILITIES:—		
Capital stock,	\$61,167,330 00	\$63,355,310 00
Bonds,	9,796,500 00	9,947,000 00
Notes payable,	33,261,099 40	34,362,769 97
Unpaid bills,	2,092,231 33	2,364,732 00
Unpaid dividends,	1,094,290 70	986,199 50
Interest due and unpaid,	400 00	955 00
Interest accrued but not due,	553,518 07	693,734 67
Deposits,	318,687 32	417,943 19
Premium on capital stock,	23,525,150 36	23,977,819 12
Other items,	1,131,110 02	1,151,041 31
	\$132,940,317 20	\$137,257,504 76
Reserve and depreciation funds,	3,667,676 41	5,664,192 14
	\$136,607,993 61	\$142,921,696 90
Surplus,	5,161,054 87	5,729,311 37
	\$141,769,048 48	\$148,651,008 27
Of these companies:—		
50 ¹ show an aggregate surplus of	\$5,221,658 98	\$5,780,849 40
6 ² show an aggregate deficit of	60,604 11	51,538 03
Leaving total net surplus as shown above,	\$5,161,054 87	\$5,729,311 37
Which added to reserves carried as liabilities,	3,667,676 41	5,664,192 14
Would show an actual surplus of	\$8,828,731 28	\$11,393,503 51
Equivalent of per cent on capital of	14.43	17.98

¹ Fifty-two in 1919.² Four in 1919.

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Department for the year ended June 30, 1919, and for the year ended June 30, 1920:—

	FOR YEAR ENDED JUNE 30.	
	1919.	1920.
INCOME:—		
From commercial arc lights by contract,	\$5,983 41	\$5,963 05
commercial incandescent lights by contract,	136,237 21	207,907 45
commercial arc and incandescent lights by meter,	14,859,441 67	17,952,822 74
public arc lights,	1,231,928 07	1,317,830 34
public incandescent lights,	1,609,386 81	1,649,744 63
electric power,	14,037,569 64	17,305,196 83
electricity sold to other companies,	3,522,373 68	4,822,990 07
rent of motors,	8,834 51	11,617 27
rent of fixtures,	179,910 31	149,524 99
rent of meters,	15,992 60	16,024 52
steam heating,	127,695 86	153,222 27
other sources,	73,558 24	65,831 63
Total,	\$35,808,912 01	\$43,658,675 79
EXPENSES:—		
1. Coal or other fuel,	\$6,714,241 82	\$7,918,240 09
2. Rent of real estate used for plant,	263,437 78	193,347 80
3. Oil and waste,	47,588 02	62,876 53
4. Water,	99,306 65	98,965 46
5. Wages at station,	1,959,636 76	2,396,535 16
6. Station tools and appliances,	187,578 23	191,860 08
7. Station structures repairs,	135,448 66	161,489 94
8. Hydraulic plant repairs,	34,701 15	73,993 93
9. Steam plant repairs,	706,388 45	816,310 41
10. Electric plant repairs,	345,942 42	375,259 62
11. Current bought,	3,756,078 58	5,342,823 83
12. Wages for care of lights, etc.,	803,041 56	1,019,543 86
13. Maintenance and renewals of distribution tools, etc.,	253,947 79	312,142 45
14. Maintenance and renewals of street lamps,	476,813 52	454,316 44
15. Maintenance and renewals of lamps (commercial lighting),	243,142 28	297,290 22
16. Repairs and renewals of lines and conduits,	1,429,875 77	1,705,149 10
17. Repairs and renewals of meters and transformers,	191,237 29	255,351 96
18. Directors' allowances,	31,090 96	30,959 24
19. Salaries of officers,	336,814 70	381,039 37
20. General salaries,	1,266,636 66	1,567,126 20
21. Rent of offices, if separate from plant,	80,171 17	87,174 10
22. Repair and maintenance of office buildings,	67,078 27	87,515 60
23. General office and management expenses,	920,643 19	1,136,527 50
24. Taxes,	2,821,493 34	3,654,002 36
25. Insurance,	499,206 85	427,752 39
26. Law expenses,	95,242 21	107,974 09
27. Claims,	14,095 22	19,939 04
28. Bad debts,	60,294 81	52,667 66
29. Incidental expenses,	40,890 39	93,156 96
Total,	\$23,882,064 50	\$29,321,531 39

	FOR YEAR ENDED JUNE 30.	
	1919.	1920.
Leaving an apparent profit of	\$11,926,847 51	\$14,337,144 40
Of this profit, the gas companies made in their electrical departments,	1,510,911 75	2,054,704 88
Leaving for the electric companies,	\$10,415,935 76	\$12,282,439 52
To which should be added the income from rents, jobbing, etc., amounting to	792,111 68	921,453 41
Making a total of	\$11,208,047 44	\$13,203,892 93
Against which the following charges were made:—		
Interest,	\$2,590,164 47	\$2,831,773 47
Dividends,	6,180,308 48	6,505,497 80
Depreciation,	747,932 07	787,926 27
Sundry items,	1,620,350 10	2,647,656 67
	\$11,138,755 12	\$12,772,854 21
Leaving an apparent net profit for the year of	69,292 32	431,038 72
	\$11,208,047 44	\$13,203,892 93

Six¹ of the corporations included above appear not to have earned expenses, and six² have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$2,410,296.89, and those doing only an electric business show an increase during the last year of \$1,866,503.76.

In Appendix B will be found, under date of June 30, 1920, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Department after examination and correspondence with the officers of the several companies.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix F. The aggregate valuation of all of the electric companies is \$92,780,861. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$3,654,002.36.

¹ Three in 1919.

² Six in 1919.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent will be found in detail in Appendix F. Six companies paid no dividends. The other 50 companies paid out in all as dividends the sum of \$6,505,497.80, which is an average rate of 10.27 per cent on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ended June 30, 1920: —

	Cents per Kilowatt Hour.	
Athol,	from 16	to 14
Charlestown,	from 11	to 10.5
Edison (Boston),	from 11	to 10.5
Edison (Brockton),	from 10	to 9
Gardner,	from 12	to 11
Lynn,	from 12	to 11
Southern Berkshire,	from 16	to 15.3
Worcester Suburban,	from 14	to 13.5

Increases in Price.

The following companies have increased the maximum net price during the year: —

	Cents per Kilowatt Hour.	
Barnes, A. W. (Boston),	from 11	to 12
Beverly,	from 12	to 14
Chester,	from 23.75	to 28.5
Citizens' (Nantucket),	from 20	to 22
Fall River,	from 9.5	to 10.45
Gloucester,	from 15	to 16
Lawrence,	from 10.8	to 11.7
Newburyport,	from 13	to 14.4
Pepperell,	from 12	to 14
Shirley,	from 12	to 14

Prices, Commercial Business.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1920: —

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Abington and Rock- land.	<p>For light: for residences in Abington and Rockland 13 cents gross a k. w. h., with discount of $\frac{1}{2}$ cent if paid in 10 days; in Hanover, Norwell and Pembroke 16$\frac{1}{2}$ cents gross, with discount of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Cohasset and Scituate 18$\frac{1}{2}$ cents to summer customers and 16$\frac{1}{2}$ cents to yearly customers, with discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. Minimum charge \$9 a year, except yearly customers in Cohasset and Scituate who guarantee \$1 net a month. For stores in Abington and Rockland 13 cents a k. w. h. for first 80 hours' use of connected load a month and 8$\frac{1}{2}$ cents for all k. w. h. in excess, with discount of $\frac{1}{2}$ cent a k. w. h. if paid in 10 days; and in Hanover, Norwell, Cohasset, Scituate and Pembroke 16$\frac{1}{2}$ cents a k. w. h. for first 50 hours' use of connected load a month and 8$\frac{1}{2}$ cents for all k. w. h. in excess; all subject to discount of $\frac{1}{2}$ cent for payment in 10 days. Minimum monthly charge 25 hours' use of connected load a month net. For signs, if metered, at regular rates, otherwise figured so as to obtain 10$\frac{1}{2}$ cents a k. w. h. where lamps are maintained by company; if by customer, 8$\frac{1}{2}$ cents.</p> <p>For power: 10$\frac{1}{2}$ cents gross for installations to 5 h. p., with discounts ranging from 10 to 66% according to monthly use, with minimum monthly charge of \$1.50 a h. p.; a discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. For installations of 5 h. p. and over capacity charge of \$1.50 for each k. w. of motor rating and price of 4 cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is 3$\frac{1}{2}$ cents a k. w. h.</p> <p>For heating: 10$\frac{1}{2}$ cents gross a k. w. h. for first 20 hours' use for each k. w. supplied and 4 cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of $\frac{1}{2}$ cent a k. w. h. for cash in 10 days.</p> <p>For battery charging: 8$\frac{1}{2}$ cents gross a k. w. h., with discount of $\frac{1}{2}$ cent a k. w. h. for cash in 10 days, if charging is done at central station; otherwise, 10$\frac{1}{2}$ cents a k. w. h. for first 20 k. w. h. a month and 4 cents a k. w. h. for more than 20 k. w. h., with discount of $\frac{1}{2}$ cent for cash in 10 days.</p>	16	16
Adams,	<p>For light: 13 cents gross a k. w. h., with discount if paid in 10 days of 1 cent on each k. w. h. Minimum charge of \$9 a year. No free lamp renewals.</p> <p>For power: 5$\frac{1}{2}$ cents gross a k. w. h., with discount if paid in 10 days of $\frac{1}{2}$ cent each on first 2,000 k. w. h. a month; 3 cents net each on next 6,000 k. w. h. a month; 2$\frac{1}{2}$ cents each on next 22,000 k. w. h. a month; and 2$\frac{1}{2}$ cents each on all in excess thereof. Minimum charge of \$12 a year per h. p. of connected load. Discount of from 2$\frac{1}{2}$ to 10% on 50 to 150 k. w. h.</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Adams—Con.	or over used per month per each h. p. installed. An additional discount of 1% for each year of the contract on contracts of not less than two nor more than five years.		
Agawam,	For light: 15 cents gross a k. w. h. for first 100 k. w. h.; 13 cents a k. w. h. for next 200 k. w. h.; all over, 8 cents a k. w. h. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring and no free renewals. For power: 6 cents net per k. w. h. for first 300 k. w. h., prices ranging from this down to 1.85 cents, according to monthly consumption. Minimum charge of \$1.50 per month for installations of 3 h. p. or less; 50 cents per month per h. p. for installations of over 3 h. p. For cooking and heating: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents net a k. w. h. for all over 40 k. w. h. a month. Minimum charge of \$1.50 a month.	13.5	13.5
American Woolen Co. (Maynard).	For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$9 a year. Lamp renewals at cost. For power: 10 cents a k. w. h.	12.35	12.35
American Woolen Co. (South Royalston).	For light: 10 cents net a k. w. h. Minimum charge of \$6 a year.	10	-
Amesbury,	For light: 16.5 cents gross a k. w. h., and for use in excess of 12 k. w. h. a month prices range from 16.1 to 12 cents, according to amount used. Discount of 1 cent a k. w. h. if paid in 15 days. Minimum monthly charge of 75 cents. For power: 10 cents net a k. w. h. to very small customers, 6.875 cents net to others using less than 500 k. w. h. a month, and for use in excess thereof prices ranging from 6.215 to 2.31 cents, according to amount used. In addition an increased amount equal to the actual increased cost to the company for producing electricity due to increased cost of coal above \$4.75 a ton. Primary electricity at company's switchboard. Minimum monthly charge of \$1 a h. p. of demand.	15.5	15.5
Amherst,	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 13 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. For power: 6 cents net a k. w. h. for first 300 k. w. h. a month, and for use in excess thereof prices ranging from 3 to 1.85 cents, according to amount used. Minimum monthly charge of \$1.50 up to and including 3 h. p., and of 50 cents a h. p. connected for all in excess. For cooking: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Minimum monthly charge of \$1.50.	13.5	11.7

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Athol,	<p>For light: 14 cents net a k. w. h., prices ranging from this down to 10 cents, according to monthly consumption. Minimum charge, \$9 a year. No wiring or lamp renewals.</p> <p>For power: 12 cents gross a k. w. h., ranging from this down to 4.08 cents, according to quantity used, with a discount of 1 cent a k. w. h. for payment within 15 days from date of bill. Minimum charge for power, \$1 a month for 1 h. p. or over. Yearly power rates: from 4.23 cents a k. w. h. on from 10,000 to 15,000 k. w. h. a month to 3.75 cents a k. w. h. on over 40,000 k. w. h. a month. This on a yearly contract for 100 h. p. or over, and customer shall agree to use at least 100 hours a month of its maximum demand. Discount of 1 cent a k. w. h. for prompt payment.</p> <p>For heating and cooking: 13 cents net a k. w. h. for first 10 k. w. h. a month and 3 cents a k. w. h. for all over 10 k. w. h. Minimum yearly charge of \$20.</p>	14	16
Attleboro,	<p>For light: 13 cents a k. w. h., with discount of 1 cent a k. w. h. for payment by the 10th of month in which bill is rendered, with a few large power consumers getting their lighting at power rates; contract lights at \$1 and \$1.50 a month for each 50-watt light; arc lights, 12 cents a k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9.</p> <p>For power: 7.7 cents net a k. w. h., prices ranging from this down to 1.925 cents, with an increase of 10% if not paid by 10th of month in which bill is rendered. Minimum monthly charge of \$1.50 a h. p. for 1 h. p. or less, and \$1 a h. p. for 2 h. p. or more.</p>	12	12
Ayer,	<p>For light: 15 cents gross a k. w. h., subject to the following discount: first 50 k. w. h., discount of 1 cent a k. w. h. if paid in 10 days; next 250 k. w. h., 12 cents a k. w. h. net; all over 300 k. w. h., 8 cents a k. w. h. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum charge of \$9 a year. No free lamp renewals.</p> <p>For power: 6 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment in 10 days, for first 1,000 k. w. h. a month, for next 9,000 k. w. h. a month 2½ cents net a k. w. h., and all in excess of 10,000 k. w. h. a month, 2 cents net a k. w. h. Additional discount from 2½ to 12½% on from 50 to 150 k. w. h. and over a month used of each h. p. installed. Also a discount of 1% a year for the term of the contract where contracts are for not less than two nor more than five years. Minimum charge of \$12 a year per h. p. of connected load.</p> <p>For cooking and heating: 15 cents gross a</p>	14	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Ayer — <i>Con.</i>	k. w. h. less discount of 1 cent a k. w. h. for prompt payment on first 10 k. w. h. of monthly consumption, and 3½ cents net a k. w. h. on all over 10 k. w. h. a month.		
Barnes, A. W. Co. (Boston).	For light: 12 cents net a k. w. h., with reductions in price according to quantity used. Minimum charge of 75 cents a month. Renewals free for standard carbon lamps. No wiring.	12	11
Beverly,	For power: same as for light. For light: 16 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h. when bills are paid by the 10th of month; in Topsfield, 17 cents gross a k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals.	14 ¹	12 ¹
	For power: 14 cents gross a k. w. h. in all territory supplied, with discounts of from 10 to 65%, according to amount of monthly bill, if paid by 10th of month. Minimum monthly charge of \$1 a rated h. p. of motors installed.		
	For cooking: 14 cents gross a k. w. h., less discount of 2 cents a k. w. h. for first 20 k. w. h. a month and 9 cents a k. w. h. on all over 20 k. w. h. a month. These rates on current on separate meter and on contract of not less than four consecutive months. Monthly minimum charge of \$1 a k. w. h. of maximum demand but not less than \$2 a month.		
Blackstone,	For light: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum monthly charge of 75 cents, adjusted yearly. No free renewals. When an agreement for yearly electric service has been signed, a price of \$4 a month per kilowatt of demand will be charged, and 8 cents a k. w. h. for all current furnished in addition to the charge of \$4. Discount of 10% for payment in 10 days.	14	14
	For power: 10 cents net a k. w. h., prices ranging from this down to 4 cents, according to quantity used. Minimum monthly charge of \$1 a h. p. of connected capacity. Monthly service charge \$2.25 a h. p. of maximum demand, plus a charge for current of 2½ cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 75 and over h. p. of demand, with additional discount of 10% for payment in 10 days. Both classes of rates plus coal clause requirement and 20% war cost.		
	For miscellaneous energy: 15 cents gross a k. w. h. for first 10 k. w. h. per month, less discount of 1 cent a k. w. h. for payment in 10 days; 3 cents a k. w. h. on all exceeding 10 k. w. h. a month. A minimum charge of \$1 a month net for each meter used.		
Cambridge,	For light: 10 cents gross a k. w. h. for first 500 k. w. h. a month, and 9 cents a k. w. h. for next 500 k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days; next 1,094 k. w. h.	9	9

¹ In all territory supplied, except Topsfield.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Cambridge — <i>Con.</i>	<p>a month, 7 cents net a k. w. h.; next 2,856 k. w. h., $3\frac{1}{2}$ cents net; all over 4,950 k. w. h., $5\frac{1}{2}$ cents net a k. w. h. A surcharge of 1 cent a k. w. h. except on first \$45 a month net. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$48 a year a k. w. contracted for, and an operating charge of 6 cents a k. w. h., less discount of 10% if paid in 15 days. No contract made for less than $\frac{1}{4}$ k. w. a month. A surcharge of 1 cent a k. w. in addition. Free renewal of carbon and gem lamps.</p> <p>For power: $5\frac{5}{8}$ cents gross a k. w. h. on first 660 k. w. h. a month, and a sliding scale down to $2\frac{1}{2}$ cents a k. w. h. on bill of 3,721 or more k. w. h. a month. Also a surcharge of 1 cent a k. w. h. Discount of 10% if bill is paid in 15 days. Minimum charge of \$1 a h. p. of demand. Rates by contract: first 5,000 k. w. h. a month, \$163.59; next 10,000, 1.85 cents per k. w. h.; next 35,000, 1.8 cents; next 41,433 k. w. h., 1.5 cents per k. w. h.; 91,434 and over, 1.75 cents a k. w. h. net. Also a surcharge of 1 cent a k. w. h. This applies to electricity for both lighting and power purposes, but 80% or more of the demand must be for power purposes.</p> <p>For miscellaneous purposes: $5\frac{5}{8}$ cents for first 70 k. w. h.; next 1,930 k. w. h., $3\frac{3}{8}$ cents; and over 2,000 k. w. h., $2\frac{2}{9}$ cents a k. w. h., less 10% discount for prompt payment. Minimum monthly charge of \$1 a h. p. of demand.</p> <p>Electricity for household use but not for lighting purposes will be sold through separate meter to any customer having a demand not exceeding 5 k. v. a. for 3 cents a k. w. h. Minimum monthly charge of \$1.</p>		
Cape and Vineyard, .	<p>For light: 35 cents gross in June, July, August and September, with discount of 5% for payment in 10 days. For same months, one 25-watt unit, \$1 a month; second unit, 80 cents a month; additional units, 60 cents a month. A minimum season charge of 3 months' net bill and not less than \$9 is payable in advance. Discount of 5% if bill is paid before 10th of month. For remainder of year, 25 cents a k. w. h. and discount of 40% on bills paid within 10 days. When a summer residence customer advances \$15 to cover extra meter investment, a meter charge will be made of 15 cents a k. w. h. and a capacity charge of 60 cents a month for one unit, \$1 a month for two units, and additional units 35 cents each. No wiring or free lamp renewals.</p> <p>For power: 6 cents net a k. w. h., subject to a minimum monthly net bill of \$2 for each h. p. or fraction thereof, or \$1.50 for first 500-watt capacity of heating devices or fraction thereof. Additional power capacity, 50 cents net a month for each $\frac{1}{4}$ of a h. p. in excess of 1 h. p., and for heating devices, 50 cents net a month for each 250-watt unit or</p>	33.25	33.25 ¹

¹ Rate of Vineyard Lighting and Buzzards Bay companies.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Cape and Vineyard— Con.	fraction thereof. Service limited to time from midnight to 6 p.m. Moving-picture machines , including 10 units of lighting capacity, \$2.50 for each evening performance, and \$1.25 for each afternoon performance. Discount of 20% for prompt payment in June, July, August and September, and 30% remainder of year.		
Central Massachusetts,	For light: 16 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 3.1 cents a k. w. h., according to amount used. Stores and hotels: 13 cents a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50 k. w. h., with discount of 10% for prompt payment. Rates for window lighting, from 50 cents to \$1.25, according to wattage of lamps. Sign lamps, 8½ cents a lamp a month. Minimum monthly charge of 75 cents. No wiring and no free renewals. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts on more than 10 h. p. from 10 to 30%, according to horse power connected, and additional discount of 10% for payment in 15 days on a demand of from 1 to 40 h. p. inclusive, and of 5% on a demand of from 41 to 50 h. p., subject to an additional charge of approximately ⅓ cent a k. w. h. to cover increased coal costs, and 20% on net bill, not including coal clause, to cover increased operating costs. Wholesale power rate: same as power rates given above, with discount of 30% on from 51 to 75 h. p. of demand, of 35% on from 76 to 150 h. p., and 40% on 150 h. p. or over. Minimum monthly charge of \$1 a h. p. of maximum demand. For miscellaneous energy: 16 cents gross a k. w. h. for off-peak use, with discount of 1 cent on first 10 k. w. h. and 4 cents a k. w. h. on all over 10 k. w. h. Readiness-to-serve charge of \$1 a month.	15	15
Charlemonit,	For light: 15 cents net a k. w. h. A discount on 25 k. w. h. and over of 10% if paid in 10 days. By contract, varies according to consumption and hours of burning. No wiring. Lamp renewals at cost.	15	15
Charlestown,	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days, subject to 5% rise and 1½ cents per 1,000 k. w. h. whenever the monthly cost of a sufficient amount of coal to do the work of a long ton of coal under conditions prevailing in 1916 exceeds the cost of such long ton in 1916. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly installments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h.	10.5	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Charlestown— <i>Con.</i>	<p>will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month; net bills under this rate subject to 10% rise and requirements under coal clause. No wiring. Carbon lamps furnished free; mazda lamps from 16 to 20 cents, according to wattage.</p> <p>For power: 10 cents gross a k. w. h., with discounts from 10 to 40%, depending upon the number of horse power used and amount of bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of a customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. All power rates subject to 10% increase of net bill and coal clause requirements. Minimum charge of \$1 a month a horse power of demand or connected load.</p> <p>For miscellaneous energy: 10 cents net a k. w. h. with the following deductions: 3 cents a k. w. h. in excess of 20 k. w. h.; 2 cents a k. w. h. in excess of 2,000 k. w. h.; 1 cent a k. w. h. in excess of 10,000 k. w. h.</p>		
Chester,	<p>For light: 30 cents gross a k. w. h., with 5% discount for prompt payment. A service charge of 50 cents plus 30 cents a lamp of estimated demand plus 30 cents a k. w. h. for first 50 k. w. h., 10 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost.</p>	28.5	23.75
Citizens' (Nantucket),	<p>For light: 22 cents net a k. w. h. By contract, \$1.35 for 8 c. p. or 25-watt lamp. Minimum monthly charge 75 cents. No wiring. No renewals.</p>	22	20
Clinton,	<p>For light: 13 cents gross a k. w. h. on first 300 k. w. h. a month, with discount, if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents net a k. w. h. Contract rates depend on consumption and hours of burning. Arc lights at same rates as incandescents. Minimum charge of 75 cents a month. No wiring or free renewals.</p> <p>For power: 6½ cents gross a k. w. h., with discounts, if paid within 10 days, of 1 cent a</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Clinton— <i>Con.</i> . . .	<p>k. w. h. on first 1,000 k. w. h.; for next 9,000 k. w. h. a month the rate is 3 cents net a k. w. h.; for 10,000 k. w. h. a month the rate is 2½ cents net a k. w. h. Additional discount on more than 50 k. w. h. of from 2½ to 12½%, according to number of k. w. h. consumed a month per h. p. installed. Also a discount of 1 cent a year for each year of contract on contracts of not less than two nor more than five years. Customers guarantee \$12 a h. p. a year installed.</p> <p>For cooking and heating: 13 cents gross a k. w. h. on first 10 k. w. h. a month, with discount for prompt payment of 1 cent a k. w. h.; all in excess of 10 k. w. h. a month, 3½ cents net a k. w. h.</p>		
Easthampton, . . .	<p>For light: 15 cents gross a k. w. h. on first 100 k. w. h. a month, 13 cents a k. w. h. on next 200 k. w. h. a month, and 8 cents a k. w. h. on all over 300 k. w. h. a month, with discount of 10% if bill is paid within 10 days. Minimum monthly charge of 50 cents. No lamp renewals or wiring.</p> <p>For power: 6 cents net a k. w. h., ranging from this price to 1.85 cents a k. w. h., according to quantity used per month. Minimum monthly charge of \$1.50, and above 3 h. p., 50 cents a h. p.</p>	13.5	13.5
Edison (Boston), . . .	<p>For light: for electricity for any use, 10 cents net a k. w. h. plus 5% except on the amount charged under the coal clause, which is 1¼ cents per 1,000 k. w. h. for every 1 cent of the excess cost of a long ton of coal over the cost of a sufficient amount of coal to do the work of such a long ton in 1916. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. exceeding 15 and up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., 2½ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service a price of \$30 a year a k. w. for all up to and including 655, and \$20 a year for all exceeding 655. If customer has applied for high-tension alternating service, an alternative may be \$15 a k. w. for service on all exceeding 155 and up to and including 255 and \$12 a k. w. of service for all exceeding 255, these prices not including supply of electricity, prices for which range from 5 cents to 1½ cents a k. w. h., according to quantity. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w.</p>	10.5	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Edison (Boston) — <i>Con.</i>	<p>To each of these rates should be added the charges under the coal clause and 10% increase. Minimum charge of \$9 a year. Renewals free for standard carbon lamps and some mazda lamps. No free wiring.</p> <p>For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds the average lighting rate, a deduction will be made to make the average rate. To prices under above schedule is added 10%, except the amount charged under the coal clause as detailed above. Minimum charge of 75 cents a month. To any customer signing an agreement for at least 50 k. w. of permanent electric power service, the fixed rate will be \$15 a k. w. of service or, if 60-cycle alternating current high-tension service, \$12 a k. w. of service for all exceeding 255; the prices for electricity ranging from 5 cents a k. w. h. for first 1,500 k. w. h. to 1½ cents a k. w. h. on all exceeding 305,500 k. w. h. a month, to which should be added the charges under the coal clause and surcharge of 10%.</p> <p>For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month; third deduction, 1 cent a k. w. h. for all electricity in excess of 10,000 k. w. h. a month. If high-tension, alternating current is supplied, a price of 8 mills a k. w. h. will be charged for all electricity in excess of 100,000 k. w. h. a month. For secondary service, 2 cents a k. w. h. for all in excess of 500 k. w. h. a month; when alternating current is used, 1 cent a k. w. h. on all in excess of 5,000 k. w. h. a month; when high-tension alternating current is supplied, 8 mills a k. w. h. on all in excess of 100,000 k. w. h. a month. For all in excess of 1,000,000 k. w. h. taken at hours specified by company, 7½ instead of 8 mills a k. w. h. When energy is used only for cooking, heating and refrigeration, there may be, in place of the several deductions named, a rate of 2 cents a k. w. h. on all in excess of 10 k. w. h. a month; 1 cent a k. w. h. on all in excess of 12,060 k. w. h. a month. When</p>		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Edison (Boston) — <i>Con.</i>	high-tension alternating current is supplied, 8 mills a k. w. h. for all electricity in excess of 100,000 k. w. h. a month. To customers whose bills exceed \$100 a month there will be a price of 3 cents a k. w. h. in excess of any and all other charges for electricity furnished during certain hours specified from time to time by the company, but not exceeding 500 hours a year or 4 hours a day. To rates given above should be added the charges under coal clause, the details of which are given under lighting rates, and an increase of 10% on all charges except under the coal clause, the third and fourth deductions for secondary service, and the other deductions when alternating high-tension service is supplied. Minimum charge of \$9 a year.		
Edison (Brockton), .	<p>For light: 9½ cents gross a k. w. h., with discount of ½ cent a k. w. h. for payment within 10 days. Yearly minimum charge of \$9. For store lighting, 9½ cents a k. w. h. for all electricity used up to and including 40 hours' use of load; 8½ cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; 4½ cents a k. w. h. for all in excess of 120 hours' use a month. Discount of ½ cent a k. w. h. for payment within 10 days. Monthly minimum charge, 25 hours' use of connected load at primary rate. Yearly lighting rate: when a customer signs an agreement for yearly service, a price of \$3 a month a kilowatt is charged for the first 30 kilowatts connected, and \$1.50 a month a kilowatt for all in excess of 30 kilowatts connected, all plus a charge of 5 cents net a k. w. h. for first 1,000 k. w. h. used a month, 3 cents a k. w. h. for next 2,500 k. w. h. and 2½ cents a k. w. h. for all in excess of first 3,500 k. w. h. a month. Rate for window lighting, controlled by company on outside switch, from 12 cents a month for 5-watt lamp to \$3.16 for a 200-watt lamp, lamps to be burned from 30 minutes before sunset until 11 o'clock every night. Arc lamp rates same as for incandescents. Theatre lighting: 8 cents a k. w. h., less discount of ½ cent if bill is paid within 3 days from its date. No wiring or free lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. a h. p. connected and 5 cents a k. w. h. for all in excess, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$1.50 a k. w. a month per k. w. of maximum demand, plus current at 3½ cents a k. w. h., less sliding scale of discounts from 5 to 25%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installations up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge. When a customer has an agreement for service for a period of years</p>	9	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Edison (Brockton) — Con.	<p>with a connected load of 100 h. p. and over, a service charge of \$1.50 a month per k. w. of maximum demand plus $3\frac{1}{2}$ cents a k. w. h. for current used, with discounts of from $33\frac{1}{3}$ to 50%, according to number of h. p., and cash discount of 10% for prompt payment. Service for intermittent power load up to 20% of connected load will be treated as separate installation, with discounts of from 5% on from 9 to 17 k. w. to 50% on more than 255 k. w. To customers using over 10 h. p., a charge on account of increased cost of coal of $\frac{6}{100}$ of a mill a k. w. h. for each 5 cents increase in cost over \$5 a ton for coal.</p> <p>For miscellaneous energy: 6 cents gross a k. w. h., with discount of 10% for payment within 10 days. The same rate applies to elevator service, with minimum charge of \$1 a month per h. p. For refrigerating service, with connected load of 50 h. p. or more, 3 cents a k. w. h. for first 2,000 k. w. h. a month per h. p. connected, $2\frac{1}{2}$ cents a k. w. h. for next 2,000 k. w. h. a month per h. p. connected and $2\frac{1}{2}$ cents a k. w. h. in excess of 4,000 k. w. h. a h. p. connected, less discount of 10% for payment in 10 days. Minimum charge of \$3.33 a year a h. p. or any fractional part thereof installed applies to miscellaneous and refrigerating service.</p> <p>For cooking and heating: 10½ cents gross a k. w. h. for first 20 k. w. h. used a month and $3\frac{1}{2}$ cents a k. w. h. for all in excess of 20 k. w. h. a month, less discount of $\frac{1}{2}$ cent a k. w. h. for payment in 10 days. Minimum charge of \$2 net a meter.</p>		
Fall River,	<p>For light: 11 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 11 to 6 cents, according to quantity used. No free wiring or lamp renewals. Minimum charge of \$6 a year.</p> <p>For power: 7 cents net a k. w. h. Prices range from 7 to 2 cents, according to quantity used. Minimum charge of \$3 a month. Primary demand rate: first 30,000 k. w. h. at 1.9 cents a k. w. h.; next 60,000 k. w. h., 1.35 cents a k. w. h.; next 90,000 k. w. h., 1.2 cents a k. w. h.; all over 180,000 k. w. h., 1.15 cents a k. w. h. Minimum charge of \$1 a k. w. for first 200 k. w. of maximum demand, 90 cents a k. w. for next 300, and 85 cents a k. w. for all over 500. Additional charge on all power of .0125 mills for each cent increase in cost over \$4 a ton for coal.</p> <p>For cooking: 4 cents gross a k. w. h. for first 200 k. w. h. and 3 cents a k. w. h. for all over 200 k. w. h., with discount of 5% if paid within 15 days.</p>	10.45	9.5
Fitchburg,	<p>For light: 13 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 13 to 6 cents, according to consumption. Minimum charge of \$9 a year. No free wiring. No free renewals.</p>	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Fitchburg — Con.	<p>For power: 10 cents gross a k. w. h. for first 10 k. w. h. per k. w. of demand, with all in excess at prices ranging from 7 cents to 2.8 cents a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Combined lighting and power, 10 cents a k. w. h. for first 10 k. w. h. per h. p. of demand; all in excess ranging from 7 cents a k. w. h. for first 200 hours to 2.8 cents for all over 10,000 hours, all subject to a discount of 10% for payment in 15 days. Current used for lighting in excess of 15% of monthly consumption charged for at rate of 13 cents a k. w. h. for first 300 k. w. h. to 6 cents a k. w. h. for all over 2,400 k. w. h., subject to a discount of 1 cent a k. w. h. if paid within 15 days. Minimum monthly charge of \$1 a k. w. of maximum demand occurring during the month or any of the preceding 11 months. Wholesale power service, at approximately 60 cycles and 13,200 volts; contract shall be for at least 10 years, connected load 300 h. p. or more, the demand not less than 150 k. w. and the consumer guarantees he will use and pay for not less than 337,500 k. w. h. a year: demand charge of \$1.50 a month per k. w. of demand, subject to discounts of from 10% on more than 300 k. w. to 30% on 1,500 k. w. and above, plus a current charge of $\frac{7}{10}$ of a cent a k. w. h. based on coal at \$5 a gross ton f. o. b., Providence; whenever the price of coal is greater or less than \$5 a ton the current charge shall be increased or decreased at the rate of $\frac{1}{2}$ mill a k. w. h. for each dollar of increase or decrease.</p> <p>For heating and cooking: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days on first 20 k. w. h. a month, and 5 cents a k. w. h. on all over 20 k. w. h. Minimum charge of \$2 a month.</p> <p>For light: 15 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 15 to 8 cents, according to monthly consumption. Monthly minimum charge of 50 cents. Wiring at a little above cost. No free renewals.</p> <p>For power: 6 cents net to 1.85 cents net, according to monthly consumption. Monthly minimum charge of \$1.50 up to and including 3 h. p.; above 3 h. p., 50 cents a h. p. connected.</p> <p>For heating and cooking: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Monthly minimum charge of \$1.50.</p>		
Franklin (Turners Falls).	<p>For light: residences, 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 15th of month. For commercial lighting on demand basis, 12 cents gross a k. w. h., prices ranging from this down to 6 cents, according to number of hours' daily use of connected load, with a discount of</p>	13.5	13.5
Gardner,		11 ¹	12

¹ Twelve cents in Barre, Hubbardston, Rutland and Westminster; 15 cents in Petersham.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Gardner — <i>Con.</i>	<p>1 cent a k. w. h. if paid on or before 15th of month in Gardner. In towns of Barre, Rutland, Hubbardston and Westminster maximum gross rate 13 cents instead of 12 cents, with same discount of 1 cent for payment by 30th of month; second hour's use of electricity for commercial lighting, 10.85 cents instead of 10 cents as in Gardner. For electricity for lighting in Petersham, 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment by 30th of month. For summer service an additional sum of \$5, payable in advance. Minimum charge, 60 cents a month in all towns supplied. Sign and window rates: in Gardner, 3 nights a week from dusk until 10 P.M., 50 cents a month for 100 watts of connected load, and 1.1 cents a 100 watts of connected load for each extra hour of use; 6 nights a week from dusk until 10 P.M., 83 cents a month for 100 hours of connected load, and 1.1 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 P.M., including renewals of lamps and time clock, \$3.78 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, in Gardner if paid by 15th of month, and in other towns if paid by 30th of month. Minimum charge of \$9 a year. No free renewals. No wiring.</p> <p>For power: 10.1 cents gross a k. w. h. to 2.1 cents gross, according to consumption, with a discount of 1 mill a k. w. h. on all Gardner, Ashburnham and South Ashburnham bills if paid by 15th of month, and in other towns supplied if bill paid by the 30th. Lighting may be included in this rate up to 10% of total connected load, the lighting transformer to be supplied by customer. Minimum charge of 50 cents a h. p. of connected load. In Petersham rates are from 8.5 cents a k. w. h. for first 50 k. w. h. a month to 6.5 cents a k. w. h. for all over 876 k. w. h. a month, with discount of $\frac{1}{2}$ cent if paid by 30th of month. Minimum charge of \$1 a h. p. of connected load a month.</p> <p>For cooking and heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 11$\frac{1}{2}$ cents gross a k. w. h. for first 10 k. w. h. a month in Gardner and 12$\frac{1}{2}$ cents in other towns supplied except Petersham, and 3$\frac{1}{2}$ cents a k. w. h. for all over 10 k. w. h. a month, with discount of $\frac{1}{2}$ cent a k. w. h. for payment of Gardner bills by 15th of month, and in other towns supplied if bill paid by the 30th. In Petersham, 15$\frac{1}{2}$ cents a k. w. h. for first 10 k. w. h. a month, and 4$\frac{1}{2}$ cents a k. w. h. for all over 10 k. w. h., and a discount of $\frac{1}{2}$ cent a k. w. h. for payment by 30th of month. Minimum charge of \$4 a kilowatt, but not less than \$9 a year and \$12 in Petersham.</p>		

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Gloucester, . . .	<p>For light: 17 cents gross a k. w. h. for first 100 k. w. h. a month; 13 cents a k. w. h. for next 100; 9 cents a k. w. h. for next 400; 8 cents a k. w. h. for next 300; if over 900 k. w. h. consumed a month, price is 10 cents for each k. w. h., all these subject to discount of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of 75 cents. Price to customers for summer season only, 20 cents a k. w. h., with discount of 1 cent for payment in 15 days, and minimum monthly charge of \$2, and a minimum season charge of \$6. No wiring. No free renewals.</p> <p>For power: 11 cents gross a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 5 cents a k. w. h., according to quantity used, with discount of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2 for first 2 h. p. or less installed, \$1 a h. p. for next 3 h. p. installed, and 50 cents each a month for all over 5 h. p.</p>	16	15
Greenfield, . . .	<p>For light: 15 cents gross a k. w. h., ranging from this down to 8 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 10 days. Minimum monthly charge of 50 cents. No wiring. No lamp renewals.</p> <p>For power: 6 cents net a k. w. h. and prices ranging from this to 1.85 cents, according to monthly consumption. Minimum charge of \$1.50 up to and including 3 h. p.; for exceeding 3 h. p., 50 cents a h. p. connected.</p> <p>Cooking rate: 6 cents net a k. w. h. for first 40 k. w. h. a month and 3 cents a k. w. h. on all in excess of 40 k. w. h. Minimum charge of \$1.50 a month.</p>	13.5	13.5
Harvard, . . .	<p>For light: 20 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 50 k. w. h. a month; all in excess of 50 k. w. h., 12 cents net a k. w. h. By contract: 25-watt lamp burning until midnight, \$1 a month; until dawn, \$1.50 a month; day and night, \$3 a month; 50-watt lamp burning until midnight each night, \$1.50 a month; until dawn, \$2.25 a month; day and night, \$4.50 a month. Minimum charge of \$9 a year. No wiring. No free lamp renewals.</p> <p>For power: 6.5 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bills are paid within 10 days on first 1,000 k. w. h. For next 9,000 k. w. h. a month, 3 cents net a k. w. h.; for all over 10,000 k. w. h. a month, 2½ cents net a k. w. h. Monthly load factor discount: from 2½ to 12½%, according to quantity consumed a month per h. p. installed. Also discount of 1% for each year of contracts for not less than two nor more than five years. Customers guarantee \$1 a h. p. a month installed.</p> <p>For cooking and heating: 20 cents gross a k. w. h. for first 10 k. w. h., with discount for</p>	17	17

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Harvard — <i>Con.</i>	prompt payment of 3 cents a k. w. h.; all over 10 k. w. h., 3½ cents net a k. w. h. Minimum charge of \$2.50 a month.		
Haverhill, . . .	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Minimum charge of \$9 a year. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; excess of 10 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 7 to 4½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Minimum charge is ⅓ of annual demand. No free lamp renewals. For power: 13 cents gross a k. w. h. for first 10 k. w. for each k. w. of demand a month, and all in excess of first 10 k. w. ranging from 5.5 cents a k. w. h. to 3.1 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 15 days. Minimum charge of \$1.50 a month for each k. w. of demand. For charging batteries: between 4 and 9 P.M., 12 cents a k. w. h.; between 9 and 4 P.M. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$2 a month each. For heating and cooking: 13 cents gross a k. w. h. for first 20 k. w. h. a month, with discount of 1 cent a k. w. h. if paid in 15 days; all over 20 k. w. h. a month, 5 cents a k. w. h. Minimum monthly charge of \$2 for each meter installed.	12	12
Huntington, . . .	For light: 15 cents net a k. w. h. To churches, 12 cents a k. w. h. By contract: 60 cents to \$4 a month. Minimum charge of \$1 a month.	15	15
Lawrence, . . .	For light: 13 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 13 to 6 cents a k. w. h., according to monthly consumption. Optional rate of \$4.50 a month per k. w. of connected load, plus 7 cents a k. w. h. for all current used, less 10% discount for payment by 15th of month. Street arc lights for commercial customers: 480-watt lamp, \$100 a year; 310-watt lamp, \$90 a year, burning every night all night. Minimum monthly charge of 75 cents, less 10% discount for prompt payment. No free renewals. For power: 11 cents gross a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. For charging automobiles, 7 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment. For cooking and heating: 13 cents gross a k. w. h., with discount of 10% for payment by	11.7	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Lawrence — <i>Con.</i>	15th of month, on first 20 k. w. h. a month, and 5 cents a k. w. h., less prompt payment discount, on all in excess of 20 k. w. h. a month. Minimum monthly charge of \$2, less 10% discount if paid by 15th of month.		
Lee,	For light: 20 cents net a k. w. h. On a monthly consumption of from \$1 to \$10, a discount of 50% on all above \$1. Current for lighting and household appliances: 20 cents a k. w. h. to \$1 monthly, 50% discount on all over \$1 up to a consumption of 25 k. w. h. a month; from 25 to 100 k. w. h. a month, 10 cents a k. w. h., and on 100 k. w. h. and over, 9 cents a k. w. h. No free wiring or renewals. For power: 9 cents net a k. w. h. Prices range from 9 to 5 cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.	20	20
Leominster,	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 8 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. No free renewals. For power: 6½ cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, 3 cents net a k. w. h. on next 9,000 k. w. h. a month, 2½ cents a k. w. h. on next 5,000 k. w. h. a month, and 2 cents a k. w. h. on all in excess of 15,000 k. w. h. a month. Monthly load factor discount: 2½ to 12½%, according to quantity used a month per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.	11	11
Lowell,	For light: 10½ cents gross a k. w. h., with discount of ½ cent if bill is paid in 10 days. Minimum charge of \$9 net a year. Where a customer signs an agreement for yearly electric service, 10½ cents a k. w. h. will be charged for first 75 hours' use a month of connected load, 8½ cents a k. w. h. for all electricity from 76 to 100 hours' use, 6½ cents a k. w. h. for all exceeding 100 hours' use, all subject to discount of ½ cent a k. w. h. if paid within 10 days. Minimum bill of 27 hours' use a month of connected load at 10½ cents a k. w. h. Long hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 5 to 35% for guaranteed yearly use of maximum demand, 5 to 44% for guaranteed maximum demand, 5% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. Minimum charge payable monthly equal to one-twelfth of total yearly bill determined from above guarantees. For sign and show window lighting, net prices vary from 7½ cents	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Lowell — <i>Con.</i> . . .	<p>a month for a 5-watt lamp to \$1.50 for a 100-watt lamp, lamps burning from fifteen minutes before sunset to 11.30 P.M. each and every night; time switch controlled by the company. All bills rendered gross, subject to a 10% cash discount for payment in 10 days. No free lamp renewals.</p> <p>For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 99 k. w. h. vary from 5 to 51%, according to consumption; \$1.11 a month gross for 1 h. p. to and including 5 h. p., and 83 cents a month for each additional h. p. connected, for over 5 h. p. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3.7 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 44%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3.5 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to 1.4 cents for over 360,000 k. w. h. a month. Above rates are net, but bills are rendered gross and are subject to a discount of 10% for prompt payment. Minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w. for all over 600 k. w. No bill rendered less than \$125 net a month. If cost of coal exceeds \$5.25 a gross ton, or is less than \$4.25 a gross ton, an additional net amount per k. w. h. will be added to or deducted from the customer's bill, as the case may be. Additional 10% discount if customer agrees not to use current during restricted hours. Extra discount of 5% for use of high-tension service only. Unrestricted use of current at these rates for lighting factories and offices where customer guarantees minimum amount of \$650 net a month.</p> <p>For heating, charging batteries and cooking: 11½ cents gross a k. w. h. for first 20 k. w. h. a month and 3½ cents gross for all current in excess of 20 k. w. h., all subject to a discount of ½ cent for prompt payment. Minimum charge of \$2.30 gross a month.</p>		
Ludlow, . . .	<p>For light: 14 cents net a k. w. h. Minimum charge of 50 cents a month. No wiring and no lamp renewals.</p> <p>For power: 6 cents net a k. w. h. to 1.85 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1.50 up to and including 3 h. p; in excess of 3 h. p., 50 cents a h. p. connected.</p> <p>For cooking and heating: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents net a k. w. h. for all over 40 k. w. h. Minimum charge of \$1.50 a month.</p>	14	14
Lynn, . . .	<p>For light: 11½ cents gross a k. w. h., less discount of ½ cent a k. w. h. for payment within</p>	11	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Lynn—Con.	<p>10 days of date of bill; over 100 k. w. h. a month, 10½ cents a k. w. h.; 200 k. w. h. and above for store lighting, 8½ cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 5 cents a k. w. h. with prompt payment discount of ½ cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be billed at \$9 net. Commercial customers using incandescents off city circuits for porch or yard lights are charged \$2 a lamp. Theatre lighting: rate of 6 cents a k. w. h. for first 2,500 k. w. h., and 4 cents a k. w. h. on over 2,500 k. w. h., with prompt payment discount of ½ cent a k. w. h. Minimum monthly charge of 75 cents. No free lamp renewals.</p> <p>For power: 9 cents gross a k. w. h., prices ranging from 9 to 3 cents, according to monthly consumption, with discount of 10% for payment within 10 days of date of bill. All current used in excess of first 50 k. w. h. a h. p. per month at 2.8 cents. Current for heating on separate meter from lighting at power rates. Minimum charge of \$2 a month on first 2 h. p. or less; \$1 a h. p. on next 3 h. p. installed; all over 5 h. p., 50 cents a h. p. installed.</p>		
Malden.	<p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Long hour burning schedule: 7 cents gross a k. w. h. for first 250 k. w. h. a month, 6 cents gross for next 500, 5 cents gross for next 1,000, 4½ cents gross for all current in excess of 1,750 k. w. h., — all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. No free renewals of lamps.</p> <p>For power: 6 cents net a k. w. h., prices ranging from 6 to 2½ cents according to consumption, and a service charge of \$1.50 a h. p. a month. Auxiliary power service: 6 cents a k. w. h. to 2½ cents a k. w. h., according to monthly consumption, with a capacity charge of \$1.50 for each k. w. contracted for: current for lighting may be included up to 15% of monthly consumption. Off-peak or battery charging: between hours of 4 p.m. and 9 p.m., regular rate of 12 cents; between 9 p.m. and 4 p.m., 8 cents a k. w. h., with discount of 1 cent a k. w. h. if payment is made within 15 days of date of bill. Hours of use determined by 2 meters and a time switch. Minimum charge of \$2 a month for each installation.</p>	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Malden — <i>Con.</i> . .	For cooking and heating: 12 cents a k. w. h. on first 20 k. w. h.; all over 20 k. w. h., 5 cents a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 a month for each meter installed.		
Manchester, . . .	For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of \$9 a year to yearly customers; 15 cents a connected lamp a month to summer customers. No wiring or renewals. For power: same rates as for lighting. For cooking: 8 cents net a k. w. h.	15	15
Marlborough, . . .	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20 cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the day time, when current for both power and light is furnished, ranges in price from 13 cents a k. w. h. for first 300 k. w. h. a month to 7.2 cents a k. w. h. for 2,501 to 3,000 k. w. h. a month, with discount of 1.2 cents a k. w. h. for payment in 15 days; the circuits to which these rates apply being on from 6 A.M. to 6.45 P.M. only. Minimum monthly charge of 75 cents. Current for sign lighting, 6 cents a k. w. h. No wiring. For power: 13 cents gross a k. w. h. for first 75 k. w. h. a month, ranging from this to 3.72 cents a k. w. h. for 25,000 k. w. h. and over, with discount of 1.2 cents a k. w. h. for payment in 15 days. Minimum charge of \$1 a month for 1 h. p. connected or less, to \$100 a month for 120 h. p. connected. Consumers who hold contracts under former power rates pay a surcharge of $\frac{32}{1000}$ of a cent a k. w. h. for each 25 cents increase in average price of coal above \$4 a ton. For heating or cooking: 5 cents a k. w. h. Minimum charge of \$1 a month a meter.	12	12
Milford,	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free. For power: 5 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days on first 1,000 k. w. h. a month, and 2.75 cents a k. w. h. on all over 1,000 k. w. h. a month. Monthly load factor discount of from 2½ to 12½%, according to number of k. w. used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Minimum guarantee of \$12 a year per h. p. of connected load. For cooking and heating: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days, on first 10 k. w. h. a month and 3½ cents net a k. w. h. on all over 10 k. w. h. a month. Minimum charge of \$2.50 a month.	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Mill River (Williamsburg).	<p>For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring and no free lamp renewals.</p> <p>For power: 5.5 cents gross a k. w. h., with discount of 5%, if bill is paid in 10 days, on first 500 k. w. h. consumed a month, 3 cents a k. w. h., with same prompt payment discount, on next 9,500 k. w. h. a month, and 2.6 cents a k. w. h., with same discount, on all over 10,000 k. w. h. a month. Monthly load factor discounts of from 2½ to 12½%, according to quantity used per h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years. Monthly guarantee of \$1 a h. p. installed.</p>	15	15
New Bedford, . . .	<p>For light: 11 cents gross a k. w. h. in New Bedford, Acushnet, Fairhaven and part of Dartmouth; prices ranging from 11 to 3½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 16 cents a k. w. h., less discount of 3 cents a k. w. h. if paid in 10 days. Current for sign lights, 5 cents a k. w. h., with discount of 5% for payment in 10 days. Minimum monthly charge of 75 cents and \$1 for suburban districts. No wiring or lamp renewals.</p> <p>For power: 5.5 cents gross a k. w. h. up to 3 h. p., prices ranging from 5.5 to 1.6 cents, according to h. p. installation, with discount of 5%, excepting upon bills of 1,000 h. p. or over, when it is 1 mill a k. w. h. if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. For night or 24-hour service, from 4 cents gross to 1.6 cents gross a k. w. h., according to h. p. installation, with discount of 5% for payment in 10 days, excepting on bills of 500 h. p. or over, when the discount is 1 mill a k. w. h. Minimum charge of \$1.50 a month. Current for charging batteries, 5 cents a k. w. h., with discount of 5% for payment in 10 days.</p>	10.45 ¹	10.45 ¹
Newburyport, . . .	<p>For light: 16 cents gross a k. w. h., with discount of 10% when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No free wiring or lamp renewals except for sign and window lights. Sign and window lighting, 10 cents a 5-watt lamp a month for first 100; all over 100, 8 cents a lamp per month; 10-watt lamp, 20 cents a month; and prices range from this to \$5.25 a month for a 400-watt lamp.</p> <p>For power: 7 cents gross a k. w. h., prices ranging from 9½ to 2.2 cents a k. w. h., according to monthly consumption, all plus a fuel</p>	14.4	13

¹ Thirteen cents in Mattapoisett, Dartmouth, Westport and Freetown.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Newburyport— <i>Con.</i> .	charge of .0125 of a mill for every cent by which the average cost of a gross ton of coal is greater than \$4.75. Minimum monthly charge for motors, \$1 for each rated h. p. For heating and cooking: 16 cents gross a k. w. h. on first 20 k. w. h., less a discount of 10% for prompt payment, and 4 cents net a k. w. h. on all in excess of 20 k. w. h. Minimum monthly charge of \$3.		
North Adams, . . .	For light: 12 cents gross a k. w. h., less discount of 1 cent a k. w. h.; 50-watt tungsten lights, burned all night and every night, \$18 each a year. No wiring. Renewals of carbon lamps free. For power: 5 cents net a k. w. h. on first 2,000 k. w. h. a month; 3 cents net a k. w. h. on next 6,000 k. w. h. a month; 2½ cents a k. w. h. on next 22,000 k. w. h.; and 2¼ cents a k. w. h. on all over 30,000 k. w. h. Monthly load factor discounts of from 2½ to 10%, according to quantity consumed per h. p. installed. Also a discount of 1% a year on contracts for not less than two nor more than five years. Customers guarantee \$1 a month a h. p. installed.	11	11
Northampton, . . .	For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring or free lamp renewals. For power: 5 cents gross a k. w. h. for first 500 k. w. h. a month, 2¼ cents a k. w. h. for next 9,500 k. w. h. a month and 2.1 cents a k. w. h. for all in excess of 10,000 k. w. h. a month, with a discount of 5% for payment within 10 days. Also load factor discounts ranging from 2½ to 12½%, according to number of k. w. h. consumed monthly per h. p. installed. Additional discount of 1% a year on contracts for not less than two nor more than five years. Minimum guarantee of \$12 a year a h. p. of connected load. Automobile charging stations: public, 5 cents net; and private, 6 cents net a k. w. h.	9	9
Norton,	For light: 18 cents gross a k. w. h. with discounts, if paid before the 10th of month, of 1 cent a k. w. h. on bills of \$35 a month or under, and 2 cents a k. w. h. on bills of more than \$35 a month. Minimum monthly charge of 75 cents. Porch lights, \$1.25 net a month. No wiring or renewals. For power: 14 cents net a k. w. h. Prices range from 14 to 4.4 cents a k. w. h., according to quantity used. Minimum charge, \$1 a month a h. p. of demand. Yearly rate: a monthly service charge based on yearly maximum h. p. demand of \$2.25 a h. p. on demands from 21 h. p. up to and including 75 h. p., and \$2 a h. p. on over 75 h. p. of demand, plus an energy charge of 2¼ cents a k. w. h., subject to discounts ranging from 20 to 46%, based on maximum h. p. demand and prompt payment discount of 10%.	17	17

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Norton— <i>Con.</i>	For cooking and heating: 18 cents gross a k. w. h. for first 10 k. w. h. used a month, with discount of 1 cent a k. w. h. for payment in 10 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month.		
Pepperell,	For light: 15 cents gross a k. w. h., with discount of 1 cent for payment within 10 days. Store and factory lighting: 13 cents a k. w. h. for first 100 k. w. h. a month, and 11 cents a k. w. h. for all over 100 k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 13 cents gross a k. w. h. for first 15 k. w. h. a month and prices ranging from this down to 3.5 cents for over 100,000 k. w. h. with discount of 1 cent a k. w. h. for payment within 10 days. For cooking and heating: 12½ cents gross a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h. a month, with discount of ½ cent a k. w. h. for payment in 10 days.	14	12
Pittsfield,	For light: 12 cents gross a k. w. h. for first 50 hours' use of each k. w. of demand a month; 10 cents a k. w. h. for next 50 hours' use; 8 cents a k. w. h. for next 100 hours; 7 cents each for next 300 hours; and 6 cents each for over 500 hours, less discount of 5% for payment on or before 15th of month. In Dalton 14 cents gross , in Lanesborough 15 cents, and in Hinsdale 16 cents a k. w. h. for first 50 hours' use a month of each k. w. of demand; rates for larger uses same as in Pittsfield, less discount of 5% for payment on or before 15th of month. No wiring. No free lamp renewals. For power: 7 cents net a k. w. h., prices ranging from 7 cents net to 2 cents net, according to quantity used a month, with a rental charge for motors belonging to company of \$2 a month for ½ h. p. to \$20 a month for 35 h. p. Minimum monthly charge to customers owning their motors, 75 cents a month, plus 25 cents a connected h. p. or fraction thereof. For heating and cooking: 10 cents a k. w. h. for first 10 k. w. h., and 4 cents a k. w. h. for balance of month's use, with minimum charge of \$1 a month.	11.4 ¹	11.4 ¹
Plymouth,	For light: 17 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 1 cent a k. w. h. for prompt payment of bills of over 75 cents, and 2 cents a k. w. h. to customers who use their lights practically every night in the week. Minimum monthly charge of 75 cents a month net for yearly customers, and summer customers pay \$9 a season in advance. No wiring. No free lamp renewals. For power: 12 cents gross a k. w. h., ranging	16	16

¹ 13.3 cents in Dalton, 14.25 cents in Lanesborough, 15.2 cents in Hinsdale.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Plymouth — <i>Con.</i>	from this to 2.75 cents, according to monthly consumption up to 35,000 k. w. h.; consumption greater than 35,000 k. w. h. per month subject to contract terms determined by conditions of service. All bills of \$10 or over subject to a discount of 5% for prompt payment. Excess coal charge of .0011 of a mill for each cent by which actual cost of coal at New Bedford exceeds \$4; coal charge not subject to discount. Minimum monthly charge of \$1 a h. p. for from $\frac{1}{4}$ h. p. to 5 h. p. motors. For heating and cooking: 17 cents gross , with a discount of 1 cent a k. w. h. on first 15 k. w. h. and 4 cents net a k. w. h. on all over 15 k. w. h.		
Provincetown, . . .	For light: 20 cents net a k. w. h. Ready to serve charge of 75 cents a month. No wiring or free renewals. For power: 10 cents net a k. w. h.	20	20
Quincy,	For light: 15 cents gross a k. w. h., less discount of 20% for payment by 15th of month on bills of less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33 $\frac{1}{3}$ % on bills of \$100 or more. Minimum charge of \$6 a year. Mazda clusters for store lighting: 5 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 p.m., \$3.50 a month. By contract: \$1 a month for each 25-watt lamp, \$2 a month for each 40-watt lamp. No wiring. No free lamp renewals. For power: 10 cents gross a k. w. h., with discount of 5% if paid by 15th of month, and additional discounts from 10 to 50%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.	12	12
Randolph,	For light: 17 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Store rate: minimum charge of \$48 a year a k. w. of demand and 8 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, 75 cents a month. For power: 16 cents gross a k. w. h. to 2 $\frac{1}{4}$ cents a k. w. h., according to monthly consumption, with discount of 10% for payment by 15th of month. All power in excess of 12,927 k. w. h. a month billed at 2 $\frac{1}{4}$ cents net. Minimum monthly charge of \$1 for each h. p. of motor installed. For heating: 5 cents net a k. w. h., or 13 cents a k. w. h. for first 20 k. w. h. plus 3 cents a k. w. h. for additional current. Minimum charge of \$2 a month.	16	16
Salem,	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month, or 75 cents a month for short period, as the summer season. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Salem — <i>Con.</i>	<p>\$36 a k. w. a year for all in excess of 10 k. w., to be made in 12 equal monthly charges, plus 7 cents a k. w. h. for first 250 k. w. h. a month, 6 cents a k. w. h. for next 500 k. w. h., 5 cents a k. w. h. for next 1,000 k. w. h. and 4½ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary break-down service, \$1.50 net a month for each kilowatt of demand. Minimum charge of \$1 a month for each installation. No wiring. No free lamp renewals.</p> <p>For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, these discounts being determined by dividing kilowatt consumption by h. p. of demand; and 5 mills a k. w. h. added to net monthly bill. To these rates is added 1 cent net a k. w. h. Minimum charge of \$1 a month a k. w. of demand.</p> <p>For cooking and heating: 13 cents gross a k. w. h. for first 20 k. w. h. a month, 5 cents a k. w. h. for all over 20 k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum charge of \$2 net a month for each meter installed.</p>		
Seekonk,	<p>For light: 10 cents net a k. w. h. to 4½ cents net a k. w. h., according to monthly consumption. Minimum charge of \$2.50 a month. Yearly contract rate: annual service charge of \$138 a k. w. for maximum demand of from 1 to 10 k. w., ranging from this to \$30 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1.2 cents a k. w. h.; minimum charge, one-twelfth of annual service charge. No wiring. No lamp renewals. Rate to summer customers: service charge of \$6 a year payable monthly. Current charge, 7½ cents a k. w. h., provided no bills net less than 9 cents a k. w. h. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills.</p> <p>For power: 8.5 cents net a k. w. h., with varying discounts determined by amount of monthly bills and h. p. of installation; minimum charge of \$1 a month for installations of less than 2 h. p., 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to exceed 25% of total demand may be used under this rate; annual service charge of \$20.40 a</p>	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Seekonk — <i>Con.</i>	<p>k. w. from 200 to 300 k. w.; for 300 to 500, a service charge of \$18.40, with same charge for current; from 500 to 750, \$17.40, from 750 to 1,000, \$16.40, from 1,000 to 1,500, \$16.40, in each case plus a charge for current of 1.15 cents a k. w. h.; for 1,500 k. w. h. or over, \$16.40 plus a charge for current of 1.05 cents a k. w. h. Yearly contract rate for customers signing a contract with demand of 10 h. p. or over monthly. Service charge of \$1.80 a h. p. for 10 to 20 h. p. to \$1.50 a h. p. for 75 h. p. and over, with current charge of 1.9 cents to 1.4 cents a k. w. h.</p> <p>For heating and cooking: service charge of \$2 a month for 5 kilowatts of demand or less; from 5 to 7 k. w., \$3 a month; over 7 k. w., \$3 a month plus \$1 for each k. w. or fraction in excess of 7 k. w., plus a current charge of 1½ cents a k. w. h. for current used.</p> <p>For storage battery and irrigation: 5 cents net a k. w. h. for first 100 k. w. h. used a month; 3 cents a k. w. h. for next 200 k. w. h., and 2 cents a k. w. h. for excess over 300 k. w. h. used a month.</p>		
Shirley,	<p>For light: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment by the 10th of the month. Minimum charge of \$9 a year. For factories and stores, 13 cents a k. w. h. gross for first 100 k. w. h. a month, and 11 cents a k. w. h. for all over 100 k. w. h. a month, less discount of 1 cent a k. w. h. for payment by 10th of the month. Minimum charge of \$1 a month per k. w. capacity. No free wiring or lamp renewals.</p> <p>For power: 13 cents gross a k. w. h. for first 15 k. w. h. a month and ranging from this to 3.5 cents a k. w. h. for over 10,000 k. w. h. a month, less discount of 1 cent a k. w. h. for prompt payment. Minimum yearly charge of \$1 per k. w. of connected load.</p> <p>For heating and cooking: 12½ cents gross a k. w. h. for first 10 k. w. h. used, and 4½ cents a k. w. h. for all over 10 k. w. h. of monthly consumption, less discount of 1 cent a k. w. h. for prompt payment. Minimum monthly charge of \$2.50.</p>	14	12
Southeastern Mass.,	<p>For light: 17 cents gross a k. w. h. for first 200 k. w. h. a year, 14 cents a k. w. h. for next 100 k. w. h., and 12 cents a k. w. h. for over 300 k. w. h., less a discount of ½ cent a k. w. h. for payment in 15 days. Minimum charge, 75 cents a month. No wiring or lamp renewals.</p> <p>For power: 15 cents net a k. w. h. for all power up to and including ½ h. p. of maximum demand; 10 cents a k. w. h. for all above ½ h. p. On yearly contract of 6 h. p. or over, a monthly primary charge of 12 cents gross for first 50 hours' use of demand, and a secondary charge of 4 cents gross for all in excess of 50 hours' use, less discounts based on yearly maximum demand of from 20 to 60%, and a discount of</p>	16½	16½

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Southeastern Mass — Con.	10% for payment by 15th of month. To all power charges should be added 20%. Minimum charge of \$1 a month a h. p. of maximum demand. For miscellaneous energy: 15 cents net a k. w. h. for first 10 k. w. h. a month, and 4 cents a k. w. h. for all over 10 k. w. h. a month.		
Southern Berkshire (Stockbridge).	For light: 17 cents gross a k. w. h. less discount of 10% for payment in 15 days. In Lenox, if more than 50 k. w. h. are used in any month, the rate is 17 cents gross, less 2 cents a k. w. h. for prompt payment. Minimum charge of \$9 a year. No wiring or free renewals. For power: 10 cents net a k. w. h. for first 50 k. w. h. a month, and prices ranging from this down to 2.1 cents a k. w. h. for all over 2,000 k. w. h. a month, all rates with a surcharge of 20%. A discount of 10% for primary 2,200-volt service, customer purchasing transformer, and an additional 10% if guaranteed monthly consumption of 5,000 k. w. h. is made, and service purchased at 11,000 volts, customer purchasing required equipment. Minimum charge of \$1 a month a h. p. For heating and cooking: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 10 k. w. h. a month, and 3 cents net a k. w. h. on excess of 10 k. w. h. Minimum monthly charge of \$1.	15.3	16
Spencer,	For light: 19 cents gross a k. w. h., with discount, if paid within 10 days, of 2 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 15 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring. Free renewal of carbon lamps. For power: 8 cents net a k. w. h. on first 50 k. w. h. a month of maximum demand, and 2½ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 45%, according to monthly consumption. Also 1% a year on contracts for not less than two nor more than five years. Minimum charge of \$1 a month a h. p. of connected load. For cooking and heating: 19 cents gross a k. w. h., with discount, if paid within 10 days, of 2 cents a k. w. h. on first 10 k. w. h. a month. On all in excess of 10 k. w. h., 3½ cents net a k. w. h. Minimum charge of \$2.50 a month.	17	17
Suburban (Revere), .	For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Minimum monthly charge of 75 cents. Long hour burning rate: \$50 a k. w. of demand a year for first 10 k. w. of demand, and \$36 a k. w. for all in excess of this, plus charge for current varying from 7 cents for first 250 k. w. h. a month to 4½ cents a k. w. h. for all above 1,750 k. w. h., all less prompt payment discount of 1 cent a k. w. h. Minimum charge for this rate, $\frac{1}{2}$ of the	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Suburban (Revere) — Con.	<p>annual demand charge. Long hour burning rate for summer customers: 12 cents gross a k. w. h. less a discount of 1 cent a k. w. h. for payment within 10 days of date of bill, and a minimum charge of \$1 a month for each installation. The minimum charge for the season shall be \$5. By contract, from \$1 to \$6.50 a lamp a month, according to hours burned and size of lamps. Contract rates to customers using 10,000 k. w. h. or over for light and power; first 10,000 at 11 cents a k. w. h.; excess of 10,000 k. w. h. in 4 consecutive months at 6 cents a k. w. h. No free lamp renewals.</p> <p>For power: 6 cents net a k. w. h. up to 186 k. w. h. down to 2½ cents a k. w. h. for all over 3,730 k. w. h., and a service charge of \$1.50 a month a k. w. of demand. Special rates to certain large customers for both light and power given with lighting rates. For automobile charging: 12 cents a k. w. h. for current used from 4 to 9 P.M., and 8 cents a k. w. h. for that used from 9 P.M. to 4 P.M. of day following, both rates subject to discount of 1 cent a k. w. h. for prompt payment. Minimum charge of \$2 a month for each installation.</p> <p>For cooking and heating: 12 cents gross a k. w. h. for first 20 k. w. h., and 5 cents a k. w. h. for all over 20 k. w. h., less a discount of 1 cent a k. w. h. for payment within 15 days of date of bill. Minimum charge of \$2 a month for each installation.</p> <p>For refrigerating service: \$3.50 a month per k. w. of maximum connected capacity, for which 100 hours' use per k. w. connected is allowed; all current in excess of 100 hours, 3 cents net a k. w. h.</p>		
Sunderland,	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month to 8 cents a k. w. h. for 300 k. w. h. or over a month, less discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring or lamp renewals.</p> <p>For power: 6 cents net a k. w. h. for first 300 k. w. h. a month to 1.85 cents for 10,000 k. w. h. or over a month. Minimum monthly charge of \$1.50 up to and including 3 h. p.; for an installation of more than 3 h. p., 50 cents a h. p. connected.</p> <p>For cooking: 6 cents net a k. w. h. for first 40 k. w. h. a month, and 3 cents a k. w. h. for all over 40 k. w. h. Minimum monthly charge of \$1.50.</p>	13.5	13.5
Tyngsboro,	<p>For light: 16 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment by 10th of month. Minimum monthly charge of 75 cents. No wiring or lamp renewals.</p> <p>For power: 13 cents gross a k. w. h. for first 15 k. w. h., ranging from this down to 6 cents a k. w. h. for over 1,000 k. w. h. a month, less discount of 1 cent a k. w. h. for prompt pay-</p>	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Tyngsboro — <i>Con.</i>	ment of bill. Minimum monthly charge of \$1 a h. p. of connected load. For cooking and heating: 15½ cents gross a k. w. h. for first 10 k. w. h. a month, and 4½ cents a k. w. h. for all over 10 k. w. h. a month, less discount of ½ cent a k. w. h. for prompt payment. Minimum monthly charge of \$2.50.		
Union (Franklin),	For light: 15 cents gross a k. w. h., with discount of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 7 cents a k. w. h. for current used. Ready-to-serve charge of \$9 a year. No wiring or free lamp renewals. For power: 10 cents net a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity; \$2.25 a month a h. p. of quarterly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days. For heating and other miscellaneous energy: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. on the first 10 k. w. h. a month for payment in 10 days, and 3 cents a k. w. h. for all exceeding 10 k. w. h. a month. A ready-to-serve charge of \$1 a month.	14	14
United (Springfield),	For light: 10 cents net a k. w. h. for less than 150 k. w. h. a month of each 25-watt lamp or its equivalent, and 9 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are 7 cents a k. w. h. Minimum charge of \$8 a year. No wiring. Mazda lamps at list prices. For power: 5 cents net a k. w. h. to 2½ cents net a k. w. h., according to installation and quantity used. If more than 50 k. w. h. per h. p. are used per month, the rate is 2 cents a k. w. h. Minimum charge of \$15 a year a h. p. For miscellaneous energy: 6 cents net a k. w. h.	10	10
Ware,	For light: 16 cents gross , with discount of 1 cent a k. w. h. for less than 100 k. w. h. if paid on or before 10th of month, prices on more than 100 k. w. h. ranging from 14 to 9 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Store and hotel rate: 13 cents gross a k. w. h. for first 50 k. w. h., and 9 cents a k. w. h. for all over 50, less discount of 10% for prompt payment. Minimum monthly charge of 75 cents. No wiring. No lamp renewals. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, on from 1 to 40 h. p. of demand and 5% on	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Ware — <i>Con.</i>	<p>from 41 to 50 h. p. in retail power bills, and 10% on from 51 to 150 h. p., and 5% on 151 h. p. and over in wholesale power bills; and discounts from 10 to 40%, based on monthly maximum h. p. demand, all plus approximately $\frac{1}{2}$ cent additional a k. w. h. to cover increased coal costs, and 20% additional to cover other increased costs of operation. Minimum monthly charge of \$1 a h. p. of maximum demand.</p> <p>For miscellaneous energy: 16 cents gross a k. w. h. and 4 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment. Ready-to-serve charge of \$1 a month.</p>		
Webster,	<p>For light: 12 cents gross a k. w. h. to 6 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 10% for payment by the 10th of month; maximum monthly bill at any rate not to exceed minimum at next lower rate. Minimum monthly charge of 75 cents. No wiring or free renewals.</p> <p>For power: 6½ cents gross a k. w. h. for first 150 k. w. h. to 2 cents for 55,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month; maximum monthly bill at any rate not to exceed the minimum at the next lower rate. An additional amount for fuel of .15 of a mill for each 10-cent increase in cost of coal above \$7 a ton.</p>	10.8	10.8
Weymouth,	<p>For light: 17 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid by 15th of month. Stores pay a charge of \$48 a k. w. of demand, plus 8 cents a k. w. h. for current used. Minimum monthly charge of 75 cents to yearly customers and \$8 a season to summer customers. No wiring or free lamp renewals.</p> <p>For power: 15 cents gross a k. w. h., less discount of 1½ cents a k. w. h. for payment by 15th of month. Small single phase motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; discount, 1½ cents per k. w. h. if bill is paid before the 15th; from \$5 to \$10, 10 cents net a k. w. h.; over \$10, 7½ cents net a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; discount, 1½ cents per k. w. h. if bills are paid before the 15th; bills from \$5 to \$10, 7½ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., 3½ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2 cents a k. w. h. Gross primary charge of 10 cents a k. w. h. for first 37 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current in addition, subject to discounts based on maximum h. p. of demand, from 10% on 11 to 20 k. w. h. to 35% on 51 and over; also an additional discount of 10% on demand of 11 h. p. or over. Above prices are subject to an increase of 40% of amount of bill for excess costs of</p>	16	16

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Weymouth — <i>Con.</i>	labor, etc., and 10% for each \$1 increase in coal cost above \$4.80 a gross ton delivered. For cooking and heating: 15 cents net for first 10 k. w. h.; 3 cents a k. w. h. for all over 10 k. w. h. Minimum monthly charge of \$1. For moving pictures: 17 cents a k. w. h. for first 30 k. w. h. a month; 10 cents a k. w. h. for all over 30 k. w. h.		
Williamstown, . . .	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of \$9 a year. No wiring. Renewals free of charge. For power: 5½ cents gross a k. w. h. on the first 2,000 k. w. h. a month, with discount of ½ cent for payment in 10 days; next 6,000 k. w. h., 3 cents net a k. w. h.; next 22,000 k. w. h., 2½ cents net a k. w. h.; and all over 30,000 k. w. h., 2½ cents net a k. w. h. Customers guarantee a consumption of \$12 a year a h. p. of connected load. Load factor discounts of from 2½ to 10% according to k. w. h. consumption a month a h. p. installed. Also a discount of 1% a year on contracts of not less than two nor more than five years.	12	12
Winchendon, . . .	For light: 16 cents gross a k. w. h. for first 100 k. w. h. consumed in a month; 13 cents a k. w. h. for next 100; 10 cents a k. w. h. for next 100; and 9 cents a k. w. h. for next 100, with discount of 1 cent a k. w. h. for payment in 15 days. By contract: 16 c. p. lamp burning all night and every night, \$1 a month. Minimum monthly charge of 75 cents. Lamp renewals at a slight advance over cost. For power: 10 cents net to 2.2 cents net, according to monthly consumption. Discount of 10% to customers using primary 2,200-volt service and purchasing their transformers; 20% added to all bills for increased coal charges, etc. Minimum monthly charge of \$1 a h. p. For electric ranges: 16 cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for prompt payment, and 3.5 cents net a k. w. h. for all over. Minimum charge, \$2 a month from April to September, inclusive, and \$1 a month remainder of year. For heating: 16 cents net a k. w. h. on first 50 k. w. h. a month; 8 cents a k. w. h. on from 50 to 100 k. w. h., and larger quantities at regular power rates.	15	15
Worcester, . . .	For light: 8½ cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. Yearly lighting rate: from 8.5 cents a k. w. h. for first 900 k. w. h. of monthly consumption to 5 cents a k. w. h. for 5,000 k. w. h. or more a month, all subject to a prompt payment discount of 1 cent a k. w. h. To any customer who has signed an agreement for not less than 40 k. w. connected a price of \$45 per year a k. w. will be charged for first 40 k. w., \$30 a year for any part of next 40 k. w., \$24 a k. w. for all k. w. exceeding 80, all payable in equal	7.5 ¹	7.5 ¹

¹ Nine cents in Leicester.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Worcester — <i>Con.</i>	<p>monthly instalments, plus a charge of 2½ cents a k. w. h. for first 5,000 k. w. h. used a month, 2 cents a k. w. h. for next 5,000, and 1½ cents a k. w. h. for all exceeding 10,000 k. w. h. a month, all subject to a prompt payment discount of ½ cent a k. w. h. Minimum charge for residences, stores, etc., \$9 a year; for factories, \$1 a month per k. w. of capacity connected. Price in Leicester: 10 cents gross a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring or free renewals of lamps.</p> <p>For power: from 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum k. w. demand. Fuel charge of 1½ mills a k. w. h. for each dollar or fraction thereof that cost of coal of certain heating value exceeds \$4 a ton. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand for first 9 h. p., ranging from this down to 50 cents a h. p. for 100 h. p. and over.</p> <p>For heating, cooking and automobile charging: 8½ cents gross a k. w. h. for first 10 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 10 k. w. h. a month. In Leicester: 10 cents gross a k. w. h. on first 17 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 17 k. w. h. a month. Minimum charge of \$12 a year per meter.</p>		
Worcester Suburban, .	<p>For light: 15 cents gross a k. w. h. for first 520 hours' use of customers' demand, with discount of 1½ cents a k. w. h. for payment in 10 days, and 13 cents net a k. w. h. for all additional current consumed. For store lighting and church lighting, 15 cents a k. w. h. with 10% discount. Minimum charge of \$9 a year, payable monthly. Special rate to customers using over 50 k. w. h. a month of 15 cents a k. w. h., less discount of 1½ cents a k. w. h. on first 50 k. w. h. and 8 cents a k. w. h. on more than 50 k. w. h. Guarantee charge of \$7.50 a month. Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 P.M. to 10 P.M. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost. Annual lighting contract: 17 cents net a k. w. h. for first 400 hours' use of demand and 10 cents a k. w. h. for all additional current. Minimum monthly charge under this rate is the amount of the 17-cent charge.</p> <p>For power: 6.6 cents net to 2.15 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over plus 15% increase for extraordinary war costs.</p>	13.5	14

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1920.	1919.
Worcester Suburban — Con.	<p>Minimum charge of \$1 a h. p. a month. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates.</p> <p>For cooking, heating and miscellaneous uses: 15 cents gross a k. w. h. for first 10 k. w. h. a month, less discount of 1½ cents a k. w. h. for payment in 10 days, and 4½ cents on all over 10 k. w. h. Minimum monthly charge of \$2.</p>		

Prices, Street Lights.

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1920, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run:—

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Abington and Rockland,	{	48	{	6.7	30.5	{
		72				
		155				
	{	48	{	9.3	29.8	{
		165				
	{	200	{	5.6	29.0	{
		40				
	{	100	{	5.6	29.1	{
		40				
	{	60	{	5.6	29.0	{
		40				
	{	35	{	6.2	29.1	{
		72				
Adams, { Adams, Cheshire,	{	500	{	9.3	29.8	{
		500				
		48				
		60				
		165				
Adams, { Adams, Cheshire,	{	35	{	10.7	30.5	{
		310				
		35				

{ \$14.85 per year.

{ \$18.68 per year.

{ \$34.65 per year.

{ \$18 per year.

{ \$61.20 per year.

{ \$16 per year.

{ \$22 per year.

{ \$16 per year.

{ \$19 per year.

{ \$19 per year.

{ \$16 per year.

{ \$14 per year.

{ \$22 per year.

{ \$90 per year.

{ \$69 per year.

{ \$20 per year.

{ \$20 per year.

{ \$68 per year.

{ \$18 per year, less 3% discount.

{ \$78 per year, less 3% discount.

{ \$17.10 per year, less 5% discount.

Agawam,	497	40	492	6.0	30.5	\$15 per year.
American Woolen Company, { Acton,	{ 124	{ 46 ²	{ 203	6.1	30.5	\$16 per year.
Maynard,	259	46 ³	259	6.1	30.5	\$16 per year.
American Woolen Company, { South Royalston,	{ 18	{ 40	{ 18	-	30.5	{ \$5 per year, from dark to midnight.
	1	40	1			{ \$10 per year, all night.
Amesbury, { Amesbury,	{ 418	{ 50	{ 418	6.4	26.2	{ \$15.80 per year.
	2	155	2			{ \$47 per year.
	19	300	19			{ \$68.88 per year.
	11	375	11	10.8	30.5	{ \$104.25 per year, magnetite.
	24	375	24	4.9	30.5	{ \$72.82 per year, magnetite.
	18	50	18			{ \$20.55 per year.
	11	155	11	10.9	30.5	{ \$71.70 per year.
	4	400	4			{ \$93.37 per year.
Salisbury,	150	40	150	6.3	30.4	{ \$16.39 per year.
	2	300	2			{ \$65 per year.
Amherst,	379	49.2	412	6.7	30.5	{ \$17.50 per year.
	5	100				{ \$17 per year.
Hadley,	28	155				{ 18 at \$52.50 and 10 at \$50.50 per year.
Hatfield,	118	49.2	118	10.9	30.5	{ \$23 per year.
Whately,	226	49.2	227	5.8	30.5	{ \$19 per year.
	1	155	51	5.8	30.5	{ \$45 per year.
	51	49.2				{ \$20 per year.
Athol,	312	50	420	10.6	30.5	{ \$18 per year.
	105	75				{ \$21 per year.
Erving,	6	1,000	316	-	-	{ Operated at option of town, service metered.
Orange,	32	50	32	10.6	30.5	{ \$18 per year.
Wendell,	127	25	127	-	-	{ Operated at option of town, service metered.
	212	50	290	10.6	30.5	{ \$18 per year.
	79	75	4	10.6	30.5	{ \$21 per year.
	4	50				{ \$18 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Attleboro,	{ 977 100 46 13 20 5 }	{ 50 100 200 500 40 500 }	{ 1,089 13 20 5 }	{ 7.0 11.0 4.0 }	{ 30.5 30.5 30.5 }	{ \$16 per year. \$23 per year. \$30 per year. \$70 per year. \$20 per year under railroad arches, every and all night. \$36 per year from 1.30 A.M. to daylight.
Ayer,	{ 174 11 6 6 }	{ 35 72 163 50 }	{ 190 6 }	{ 10.8 11.9 }	{ 30.5 30.5 }	{ \$18.35 per year. \$24.50 per year. \$40.80 per year. \$16.50 per year.
Beverly,	{ 832 7 23 110 9 221 }	{ 50 75 100 200 475 535 }	{ 642 409 }	{ 10.7 10.7 }	{ 30.5 30.5 }	{ \$19.92 per year from overhead lines; \$21.50 from conduits. \$32.52 per year. \$40.40 per year from overhead lines, \$43.40 with outer globes; \$41.97 from conduits. \$68.75 per year from overhead lines, \$71.75 with outer globes; \$70.32 from conduits. \$84.50 per year. \$95 per year from overhead lines; \$96.75 from conduits.
Beverly, { Hamilton, Topsfield, Wenham,	{ 276 2 62 184 }	{ 50 200 50 50 }	{ 278 62 184 }	{ 6.1 5.4 6.1 }	{ 30.5 30.5 30.5 }	{ \$18.50 per year. \$65 per year. \$23 per year. \$18.50 per year.
Blackstone, { Blackstone, Millville,	{ 103 9 66 6 }	{ 40 320 50 320 }	{ 103 9 66 6 }	{ 10.7 10.7 }	{ 30.5 30.5 }	{ \$22.50 per year. \$100 per year. \$25 per year. \$100 per year.

COMPANIES.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Central Mass. — <i>Con.</i>	{ Ludlow, . . .	25	27	9.9	30.5	\$20 per year.
	{ Monson, . . .	25	154	5.1	30.5	\$14.81 per year.
	{ Palmer, . . .	25	410	10.2	30.5	\$19 per year.
	{ Warren, . . .	25	224	6.5	30.5	\$16 per year.
	{ Wilbraham, . . .	25	109	6.5	30.5	\$12.25 per year. \$16.50 per year.
Charlemont, . . .	38	40	38	9.2	30.5	\$10 per year.
Charlestown, . . .	{ 1 297	{ 60 550	{ 1 293	10.6	30.5	{ \$21.12 per year. \$36 per year; \$0.0137 per hour running cost.
Chester, . . .	{ 11 33	{ 25 40	44	5.1	30.5	{ \$25 per year. \$40 per year.
Citizens' (Nantucket), . . .	{ 143 28 3	{ 40 200 600	{ 132 31	7.3	30.5	{ \$17.40 per year. \$81 per year.
Clinton, { Lancaster, . . .	{ 574	{ 35	640	10.5	30.5	{ \$16.88 per year. \$19.49 per year.
	{ 28 39 197	{ 60 72 47	197	10.5	30.5	{ \$21.60 per year. \$17.55 per year.
Easthampton, { Southampton, . . .	{ 46	48	46	3.1	28.0	\$50 a month for 40 lamps, ornamental.
	{ 363 22	{ 48 48	{ 351 22	{ 10.6 10.6	{ 30.5 30.5	{ \$23 per year. \$23 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Brookline,	112 4 365	60 80 500 ²	111 363	10.5	30.5	{ \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.
Burlington,	8 30 429	40 60 60	32	4.5	23.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ³ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Canton,	23 9	80 125	458	10.2	30.5	{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
Carlisle,	39	60	39	5.6	26.9	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ³ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
Chelsea,	58 145 591	600 500 60	57 148	10.5	30.5	{ \$36 per year, magnetite series arcs, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Dedham,	1 25 5	80 125 250	653	8.6	30.1	{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour. \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
Dover,	31 15	600 40	15	- 4	- 4	{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.

Norfolk, .	227	60	227	5.3	28.1	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Sharon, .	327	60	332	5.3	27.6	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Sherborn, .	5	100	73	7.1	30.5	{ \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
	73	60	1,418			{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten year contract. ²
	935	60	133			{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Somerville, .	108	125	351	10.5	30.5	{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	376	600	174			{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	133	500 ³	525			{ \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	5	40				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	306	60				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
Stoneham, .	10	80	351	6.4	30.5	{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	17	125	174			{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	15	600	5.1			{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten year contract. ²
Sudbury, .	174	60	10.4			{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	513	60	30.5			{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
Walpole, .	14	80				{ \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
	1	100				{ \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.

¹ All Edison incandescent lamps given in candle power.² When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.³ Magnetite series.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Waltham,	718	60				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	6	80		9.7	30.5	{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	100	125	966			{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	150	600				{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	728	40				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Watertown,	20	60				{ \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
	23	125	849	9.2	30.5	{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	76	600				{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	2	500				{ \$36 per year, magnetite arcs, fixed cost; running cost, $1\frac{3}{10}$ cents per lamp hour.
	242	60	242	5.4	27.8	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ²
Wayland,	454	60				{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	2	80				{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	7	100	463	5.7	30.3	{ \$14 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	2	100				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	250	60	241	5.3	28.0	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Edison (Boston) — Con. ¹						{ Ten-year contract. ²
Weston,						
Westwood,						

	368	60							{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
	220	80							{ \$12 per year, fixed cost; running cost, $\frac{3}{10}$ cent per lamp hour.
	11	100							{ \$14 per year, fixed cost; running cost, $\frac{4}{10}$ cent per lamp hour.
Winchester,	12	100	646	6.5	30.5				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	25	125							{ \$25 per year, fixed cost; running cost, 1 cent per lamp hour.
	2	250							{ \$30 per year, fixed cost; running cost, $1\frac{2}{10}$ cents per lamp hour.
	9	250							{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	11	600							{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.
Woburn, .	620	60	722	6.2	30.5				{ \$18 per year, fixed cost; running cost, $\frac{5}{10}$ cent per lamp hour.
	1	100							{ \$36 per year, fixed cost; running cost, $1\frac{5}{10}$ cents per lamp hour.
	3	125							
	104	600							
Avon,	109	46.9	109	5.7	29.7				{ \$15.67 per year.
Bridgewater,	227	46.9	238	5.9	28.9				{ \$15.20 per year, moonlight; \$17.10 per year every night to 1 A.M.
East Bridgewater,	12	71.5							{ \$15.52 per year.
West Bridgewater,	200	46.9	199	5.9	29.0				{ \$18 per year.
	44	46.9	44	10.9	30.5				{ \$18 per year.
	1,834	46.9							{ \$40 per year.
	22	155							{ \$50 per year.
Brockton,	86	229.5	2,197	10.9	30.5				{ \$65 per year.
	187	310							{ \$70 per year to 1 A.M.; \$90 per year all night.
	117	518							
Hanson,	12	60	12	10.9	30.5				{ \$16 per year.
North Easton,	186	46.9	186	10.9	30.5				{ \$18 per year.
	1	229.5							{ \$50 per year.
Pembroke,	8	60	8	10.9	30.5				{ \$16 per year.

¹ All Edison incandescent lamps given in candle power.

² When agreements are made for a longer period than one year, a discount of 1 per cent per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Edison (Brockton) — <i>Con.</i>	{	406	46.9			
	{	35	155	6.8	30.5	{ \$15.65 per year.
	{	43	46.9	10.9	30.5	{ \$32.75 per year.
Fall River,	{	407	46.9	6.5	30.5	{ \$18 per year.
	{	74	625	5.3	30.5	{ \$15.65 per year.
	{	329	50			{ 24 cents per night until midnight.
Fall River,	{	1,143	375			{ \$20 per year.
	{	22	1,121	10.9	30.5	{ 22 cents per night, all night.
	{	282	625	10.9	30.5	{ 30 cents per night, all night.
Somerset,	{	363	50	10.9	30.5	{ \$20 per year.
Swansea,	{		50	10.9	30.5	{ \$20 per year.
Fitchburg,	{	7	46.8	4.9		{ \$43,716 for 291 244-watt lamps, 890 46.8-watt lamps
	{	300	70.8		30.5	{ and 100 70.8-watt lamps; additional lamps, 244-
	{	937	46.8	10.8		{ watt, \$72 each; 46.8-watt, \$20 each; 70.8-watt,
Fitchburg,	{	100	70.8			{ \$60 each.
	{	327	244	5.3	30.5	{ \$18 per year.
	{	40	50	3.2	30.0	{ \$18 per year.
Ashby,	{	18	50	5.3	30.5	{ \$20 per year.
Lunenburg,	{	51	75			{ \$16.25 per year.
Townsend,	{	87	40			
Franklin,	{	14	75	11.2	30.5	{ \$24 per year.
	{	13	60	11.2	30.5	{ \$23.07 per year.
	{	102	40	11.2	30.4	{ \$12.60 per year.
Millers Falls,	{	5	75			{ \$24 per year.
Montague,	{	36	40	11.2	30.5	{ \$16.50 per year.
Turners Falls,	{	6	40			{ \$16.66 per year.
	{	138	75	11.2	30.5	{ \$23 per year.
	{	11	250			{ \$48 per year.
	{	78	400			{ \$78 per year.

Gardner,	Barre, . . .	153	49	153	10.9	30.5	\$21 per year.
	Gardner, . . .	655	49	767	10.9	30.5	\$18.75 per year.
	Hubbardston, . . .	115	72				\$20 per year.
	Petersham, . . .	50	49	50	5.6	30.5	\$25 per year.
	Rutland, . . .	61	49	61	6.1	30.5	\$20 per year.
{	Westminster, . . .	44	49	55	5.4	30.5	\$20 per year.
		55	49		5.4		
	Essex, . . .	131	40	129	5.7	27.5	\$14.75 per year.
		1,159	40	1,048	6.6	27.9	{ \$15.25 per year.
	Gloucester, . . .	3	288				{ \$54 per year until 2 A.M., and \$64 per year all night.
Gloucester,		21	288	21	2.5	30.0	
		21	288	21	10.9	29.9	
		79	450	78	9.5	29.4	\$67.50 per year until 2 A.M., and \$77.88 per year all night.
	Rockport, . . .	320	40	276	6.3	27.7	\$13.75 per year.
		10	188				
{	Ashfield, . . .	51	75	51	11.2	30.5	\$23.75 per year.
	Barnardston, . . .	36	31.4	40	11.0	30.5	{ \$15.90 per year.
		4	155				{ \$50 per year.
	Buckland, . . .	88	31.4	89	11.0	30.5	{ \$16.20 per year.
		2	155				{ \$50 per year.
Colrain,		15	25				{ \$16.20 per year.
		23	50	41	11.2	30.5	{ \$5 per year.
		4	100				{ \$24 per year.
	Conway, . . .	52	71	52	11.0	30.5	{ \$23 per year.
	Deerfield, . . .	124	46.8	124	11.0	30.5	{ \$50 per year.
Greenfield,		1	155				{ \$24 per year.
		297	71	301	11.0	30.5	{ \$78 per year.
		7	480				{ \$78 per year.
		76	310	119			{ \$78 per year.
		44	388				{ \$78 per year.
Northfield,		143	31.4	143	11.0	30.5	{ \$15.90 per year.
		66	31.4				{ \$16.20 per year.
		6	40	77	11.0	30.5	{ \$16.20 per year.
	Shelburne, . . .	5	155				{ \$50 per year.
Harvard,		82	31	82	6.2	30.5	\$16.50 per year.

COMPANY.	Number of Public Lamps.	Wartage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Haverhill,	{ 53 457 177 22 }	{ 530 46.8 330 530 }	{ 53 455 177 22 }	{ 5.2 10.7 }	{ 30.5 30.5 }	{ \$90 per year. \$18.72 per year. \$86.40 per year. \$122.50 per year. }
Huntington,	{ 48 1 1 }	{ 40 60 500 }	{ 45 1 1 }	{ 8.0 }	{ 30.5 }	{ \$16 per year. \$25 per year. \$70 per year. }
Andover,	{ 289 10 27 }	{ 50 250 480 }	{ 297 27 }	{ 6.8 }	{ 28.7 }	{ \$15 per year. \$43 per year. \$68 per year. }
Boxford,	{ 23 60 663 }	{ 23 60 60 }	{ 23 23 660 }	{ 6.5 }	{ 28.5 }	{ \$17 per year. \$18 per year. \$78 per year. \$87 per year. }
Lawrence,	{ 236 351 18 459 1 348 }	{ 310 480 510 50 480 50 }	{ 603 }	{ 11.1 }	{ 30.5 }	{ \$16 per year. \$70 per year. \$16 per year. }
Methuen,	{ 459 1 348 }	{ 50 480 50 }	{ 447 346 }	{ 6.9 6.9 }	{ 28.5 28.2 }	{ \$16 per year. \$70 per year. \$16 per year. }
North Andover,	{ 170 7 6 }	{ 60 100 250 }	{ 182 }	{ 5.4 }	{ 29.0 }	{ \$18 per year. \$25 per year. \$57.50 per year. }
Lee,	{ 10 40 40 }	{ 60 60 60 }	{ 10 39 39 }	{ 9.4 5.3 5.2 }	{ 30.4 29.4 29.6 }	{ \$18 per year. \$20 per year. \$18 per year. }
Lenox, South Lee,	{ 835 95 56 5 }	{ 35 47 60 72 }	{ 833 156 }	{ 7.0 10.7 }	{ 30.5 }	{ \$14 per year. \$19 per year. \$21 per year. \$24 per year. }
Leominster,						

Lowell,	BillERICA,	252	46	250	6.4	30.5	\$18 per year.
	ChELMSFORD,	419	46	414	6.4	30.5	\$18 per year.
	DRACUT,	192	46	192	6.4	30.5	\$18 per year.
Lowell,		190	528	190	4.9		\$90 per year.
		608	65	605		30.5	\$21 per year.
		670	500	668	10.8		\$80 per year.
Tewksbury,		50	528	50			\$112.50 per year.
		38	46	48	6.6	30.5	\$20 per year.
		12	60	210	6.4	30.5	\$18 per year.
Ludlow,	Westford,	210	46				
		219	40	216	10.5	30.5	\$18 per year.
Lynn,		9	300	126	5.3		\$20 per year service charge, plus 1.9 cents per lamp hour, current charge.
		116	495				\$8.50 per year, service charge; plus $\frac{2}{10}$ cent per lamp hour, current charge; additional (coal clause), a charge or credit of \$0.0063 per lamp hour for every \$1 increase or decrease on \$8.50 per gross ton of coal.
		1,678	45	1,662		30.5	\$30 per year, service charge; plus 1.53 cents per lamp hour, current charge; additional (coal clause), a charge or credit at \$0.041 per lamp hour for every \$1 increase or decrease on \$8.50 per gross ton of coal.
Nahant,		338	300	357	10.7		\$19.25 per year; additional (coal clause), a charge or credit of 2 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
		38	495			30.5	\$81 per year; additional (coal clause), a charge or credit of 13 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
		59	45				\$16 per year.
Saugus,		65	300	122	9.0		\$90 per year.
		497	32	500		30.5	Additional (coal clause), a charge or credit of 2 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
		9	250	8	10.7		Additional (coal clause), a charge or credit of 13 cents per lamp per month for every \$1 increase or decrease on \$8.50 per gross ton of coal.
Swampscott,		6	495				
		332	45	329	9.0	30.5	\$19.25 per year.
		86	300	86			\$81 per year.
		11	300	11	10.7	30.5	\$101.25 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Everett,	{ 29 739 213½ 29 1,241 59 125 24 400 17 856 205 23 787 55 20	{ 163 47 163 400 47 163 260.8 163 47 163 400 47 163 400 47 163 400	{ 29 963 29 1,419 24 17 847 204 21 832 20	{ 5.2 10.8 5.2 10.8 5.2 7.2 10.8 5.2 10.8	{ 30.5 30.5 30.5 30.5 30.5 30.5 30.5 30.5 30.5	{ \$44.75 per year. \$18 per year. \$61.18 per year. \$80.75 per year. \$18 per year. \$61.18 per year. \$75 per year. \$110.50 per year. \$43.80 per year. \$15 per year. \$60 per year. \$80.75 per year. \$18 per year. \$60 per year. \$110.50 per year.
Malden,	{ 239 35 5	{ 60 100 250	{ 279	{ 10.6	{ 30.5	{ \$36.30 per year. \$45.70 per year. \$79.50 per year.
Manchester,	{ 41 15 50 516 262 53 172 300 210 60	{ 50 50 50 75 600 50 50 50 75	{ 40 14 813 170 294 268	{ 6.3 6.3 7.4 6.3 6.3 6.8	{ 30.5 30.5 30.5 30.5 30.5 30.5	{ \$16.25 per year. \$17.50 per year. \$15 per year. \$17 per year. \$80 per year. \$16 per year. \$15.75 per year. \$17.50 per year. \$20 per year.

Milford, {	Hopedale, . . .	{ 220 6	{ 35 40	226	10.9	30.5	\$18 per year.
	Milford, . . .	{ 680 71 87	{ 35 47 72	821	10.9	30.5	{ \$18 per year. \$19.75 per year. \$24 per year.
Mill River (Williamsburg), . . .		117	31	117	4.7	30.5	\$15 per year.
	Acushnet, . . .	{ 28 5	{ 100 100	33	5.1	30.4	{ \$24 per year. \$30 per year.
Dartmouth, . . .		139	60	136	5.9	20.0	6 cents per night.
		40	75	37	10.9	30.5	\$20 per year.
Fairhaven, . . .		249	50	251	6.7	30.5	{ \$13.92 per year. \$21.24 per year.
		9	75	7	10.9	30.5	{ \$18.64 per year. 5 cents per night.
Fairhaven Bridge, . . .		70	100	70	5.7	30.5	{ \$18.24 per year. \$44.40 per year.
	Mattapoisett, . . .	{ 1,111 274	{ 80 175 300	1,298	10.9	30.5	{ \$62.76 per year. \$80 per year. \$87.50 per year. \$150 per year.
New Bedford, {		35	375	522			
	New Bedford, . . .	{ 358 120 10. 2	{ 388 465 540				
Newburyport, . . .		54	71	358	10.8	30.5	{ \$16,600 per year for 45 71-watt, 209 162-watt and 95 216-watt lamps; \$25 per year each additional 71 watts; \$55 per year each additional 162 watts; \$68.50 per year each additional 216 watts.
		{ 211 95	{ 162 216				
North Adams, . . .		107	35	107	10.7	30.5	{ \$18 per year, less 3% \$78 per year, less 3%.
		{ 234	{ 310	234			
Northampton, . . .		56	162.36	59	5.0		{ \$27.24 per year. \$58 per year.
		5	245.52	745	6.4	30.5	{ \$15.50 per year. \$27.24 per year.
		743	34.98	218	10.3		{ \$17 per year. \$39.35 per year. \$68 per year.
		6	162.36				
		126	34.98				
		91	162.36				
		1	245.52				

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Pepperell,	.	217	40	217	6.1	30.5	\$18.50 per year.
Pittsfield,	{ Dalton,	267	50	267	10.6	30.5	\$21 per year.
	{ Hinsdale,	48	50	48	5.9	30.5	\$20 per year.
	{ Lanesborough,	20	50	20	5.9	30.5	\$18 per year.
	{ Pittsfield,	1,497	50	1,675			{ \$15.50 per year.
	{ Pittsfield,	174	300	109	10.6	30.5	{ \$19.50 per year.
Plymouth,	{ Duxbury,	69	50	67	11.3	29.3	{ \$65 per year.
	{ Kingston,	45	50	43	11.3	29.3	{ \$112 per year.
	{ Marshfield,	92	50	90	10.6	29.2	{ \$116 per year.
	{ North Marshfield,	15	50	15	6.0	29.2	{ \$20 per year.
	{ Plymouth,	15	350	15	6.0	30.5	{ \$90 per year.
Provincetown,	{ Plymouth,	476	50	473	11.3	29.3	{ \$20 per year.
	{ Plymouth,	17	350	17	10.9	30.5	{ \$110 per year.
Quincy,	.	135	40	134	10.0	30.5	\$22 per year.
Randolph and Holbrook,	{ Quincy,	1,514	40	1,487	10.7	30.5	{ \$18 per year.
	{ Quincy,	228	368	217			{ \$75 per year.
Randolph and Holbrook,	{ Holbrook,	150	50	150	4.5	24.5	{ \$15 per year.
	{ Holbrook,	1	100	1	10.9	30.5	{ \$80 per year.
	{ Randolph,	267	50	284			{ \$15 per year.
	{ Randolph,	17	450		4.5	24.5	{ \$60 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Suburban, { Revere, . . . Winthrop, . . .	{ 643 119½ 463 56½	{ 46.86 155.10 46.86 367.62	{ 747 520	{ 10.5 10.5	{ 30.5 30.5	{ \$18.72 per year. \$60 per year. \$18.72 per year. \$86.40 per year.
	22	49.2	22	10.9	30.5	\$25 per year.
	23	40	23	8.0	30.5	\$18.50 per year.
Tyngsboro, { Dunstable, . . . Tyngsborough, . . .	49	40	49	10.5	30.5	\$18 per year.
	75	28	75	6.9	30.5	\$16 per year.
Union (Franklin), { (Bellingham, . . . Foxborough, . . . Franklin, . . . Plainville, . . . Wrentham, . . .	{ 102 98 56 307	{ 28 33 47 33	{ 256 354	{ 6.8 6.9	{ 30.5 30.5	{ \$15.30 per year. \$16.43 per year. \$18.84 per year. 299 at \$16.781 per year; 8 at \$15.083 per year. 3 light clusters, \$32.80 per year, per cluster.
	4	47	8	7.4	30.4	5 light clusters, \$51 per year, per cluster.
	79	40	79	6.9	30.5	\$15.55 per year.
	169	33	169	5.1	30.5	\$16.44 per year.
	14	100	14	10.8	30.5	\$15.54 per year.
United (Springfield), { Agawam, . . . Longmeadow, . . . Ludlow, . . . Springfield, . . . Springfield Bridges, . . . West Springfield, . . .	{ 261 1 429 29 12 1,933	{ 80 400 80 100 200 400	{ 258 1 427 41 1,926	{ 10.8 10.8 10.8 10.8	{ 30.5 30.5 30.5 30.5	{ \$15 per year overhead and \$20 per year underground. \$15 per year overhead and \$20 per year underground. \$70 per year. \$15 per year overhead and \$20 per year underground. \$15 per year overhead and \$20 per year underground. \$70 per year, and \$75 per year with special ornamental poles.
	57	100	56	10.8	30.5	\$15 per year.
	329	80	325	10.8	30.5	\$15 per year overhead and \$20 per year underground.
	94	400	92	10.8	30.5	\$70 per year, and \$75 per year with special ornamental poles.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Worcester Suburban,	{ Auburn, . . .	179	40	179	9.8	29.6
	{ Douglas, . . .	125	40	125	5.9	28.3
	{ Grafton, . . .	210	40	210	6.4	28.4
	{ South Grafton,	104	40	104	6.7	28.1
	{ Manchaug, . . .	42	40	42	5.9	28.3
	{ Mendon, . . .	40	40	40	5.5	28.5
	{ Millbury, . . .	237	40	237	6.0	27.3
	{ } { } { }	88	75	331		
	{ } { } { }	6	100			
	{ } { } { }	95	40	101	5.9	28.3
	{ } { } { }	66	40	66	6.0	27.3
	{ } { } { }	101	40	143	5.8	28.3
	{ } { } { }	42	75			
	{ } { } { }	214	40	251	10.9	30.0
	{ } { } { }	37	75			
Wilkinsonville,	{ } { } { }	266	40	272	7.0	28.0
	{ } { } { }	6	75	61	6.7	28.1
	{ } { } { }	61	40			

\$16.50 per year.
 \$14 per year.
 \$15 per year.
 \$15 per year.
 \$14 per year.
 \$15.50 per year.
 \$13.50 per year.
 \$16.50 per year.
 \$26 per year.
 \$14 per year.
 \$17.25 per year.
 \$13.50 per year.
 \$13.50 per year.
 \$16.50 per year.
 \$20 per year.
 \$22.50 per year.
 \$15 per year.
 \$18.25 per year.
 \$15 per year.

WATER COMPANIES.

The following table gives the names of the corporations under the supervision of the Department who were engaged on June 30, 1920, in distributing and selling water, with the names of the localities and populations supplied, and their outstanding capital stock and bonds:—

NAME.	Locality.	Popula- tion.	Capital Stock.	Bonds.
Amherst,	{ Amherst,	5,558	\$150,000	—
	{ West Pelham,	499		
Ashfield,	Ashfield,	994	15,600	—
Aspinwall,	Lenox, ¹	3,242	10,000	—
Auburn,	Auburn,	3,281	24,200	—
Barnstable,	{ Barnstable,	4,995	75,000	\$75,000
	{ Yarmouth,	1,415		
Berkshire,	{ Lee,	4,481	20,000	20,000
	{ Lenoxdale,	3,242		
Brant Rock,	Marshfield (Brant Rock, Green Harbor).	1,725	5,000	—
Bridgewater,	Bridgewater,	9,381	100,000	75,000
Cheshire,	Cheshire,	1,535	15,000	—
Cohasset,	Cohasset,	2,800	100,000	80,000
Cottage City,	Oak Bluffs,	1,245	100,000	90,000
Dedham,	Dedham,	11,043	200,000	113,000
East Mountain,	West Stockbridge,	1,277	4,000 ²	—
Edgartown,	Edgartown,	1,276	32,500	32,500
Fairhaven,	Fairhaven,	6,277	125,000	—
Grafton,	Grafton,	6,250	80,000	80,000
Granville Center,	Granville Center,	784	9,300	—
Groton,	Groton,	2,333	31,800	23,000
Hill,	Prospect Hill (Stockbridge),	1,901	— ³	—
	Cohasset (in part),	2,800		
Hingham,	{ Hingham,	5,264	440,000	120,000
	{ Hull,	2,200		
Holliston,	Holliston,	2,788	50,000	50,000
Housatonic,	Housatonic (Great Barrington).	6,627	40,000	—
Humarock Beach,	{ Humarock Beach (Scituate),	2,661	10,000	—
	{ Ferry Hill (Marshfield),	1,725		

¹ Supplies Aspinwall Hotel only.² Unincorporated.³ No capital stock issued.

NAME.	Locality.	Population.	Capital Stock.	Bonds.
Lenox,	{ Lenox,	3,242	\$86,600	\$84,000
	{ North Stockbridge,	1,901		
Ludlow Manufacturing,	Ludlow,	6,251	29,000	-
Medfield,	Medfield,	3,648	24,000	-
Milford,	{ Hopedale,	2,663	200,000	200,000
	{ Milford,	13,684		
Millbury,	Millbury,	5,295	113,000	85,000
Mountain Spring,	Southampton,	950	1,500	-
Northfield,	Northfield (in part),	1,782	6,300	-
Northfield Schools, ¹	East Northfield,	-	- ²	-
Norton,	Norton,	2,587	75,000	75,000
Onset,	Point Independence (Wareham),	5,176	25,000	20,000
Oxford,	Oxford,	3,476	50,000	35,000
Palmer,	Palmer,	9,468	30,000	30,000
Riverside,	Gill (in part),	951	10,000	-
Salisbury, ³	Salisbury,	1,717	90,000	85,000
Scituate,	Scituate,	2,661	250,000	100,000
Sheffield,	Sheffield,	1,862	20,000	17,000
Southbridge,	Southbridge,	14,217	200,000	-
South Egremont,	South Egremont,	599	9,000	6,000
Stockbridge,	Stockbridge,	1,901	43,000	19,000
Sunderland,	Sunderland,	1,278	10,700	-
Wannacomet,	Nantucket,	3,166	60,000	15,000
Westford,	Westford,	2,843	40,000	35,000
Westhampton,	Westhampton,	430	1,500	-
Weston,	{ Wayland (in part),	2,033	50,000	50,000
	{ Weston,	2,342		
Westwood,	Westwood (in part),	1,448	- ⁴	-
Williamstown,	Williamstown,	3,981	100,000	150,000

¹ Supplies Northfield Seminary and certain private customers in East Northfield.² No capital stock issued.³ Also owns and operates a sewer system on Salisbury Beach.⁴ Unincorporated.

In the pages following may be found tables of prices classified as between fixture and metered rates. In Appendix C the balance sheets, operating, profit and loss accounts may be found in detail, and in Appendix G certain statistics relative to physical conditions and operations are tabulated.

Prices.

A number of the water companies do not meter water consumed by their customers, but base their charges upon the character of the premises or fixtures supplied. The two following tables set forth the schedules in force on June 30, 1920, first, of those companies charging meter rates, and second, of those whose prices are based on other factors, so far as it is practicable to tabulate them in view of their number and variety:—

TABLE 1. — *Meter Rates.*

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Amherst,	Rates per quarter: first 3,600 cubic feet, 30 cents per 100 cubic feet; next 3,600 cubic feet, 17 cents per 100 cubic feet; next 6,000 cubic feet, 10 cents per 100 cubic feet; next 130,000 cubic feet, 8 cents per 100 cubic feet; next 130,000 cubic feet, 7 cents per 100 cubic feet; next 400,000 cubic feet, 5 cents per 100 cubic feet; all in excess, 4 cents per 100 cubic feet. Contract rates for building purposes: brick per thousand, 10 cents; stone work per cubic yard, 5 cents; concrete work per cubic yard, 5 cents; plastering per 100 yards, 20 cents.	\$8 00	—
Barnstable,	33½ cents per 100 cubic feet,	12 00	—
Bridgewater,	Rates per quarter: 18,000 cubic feet or less, per 100 cubic feet, 25 cents; between 18,000 and 38,000 cubic feet, per 100 cubic feet, 22½ cents; between 38,000 and 58,000 cubic feet, per 100 cubic feet, 20 cents; in excess of 58,000 cubic feet, per 100 cubic feet, 15 cents.	5 00 ¹	—
Cohasset,	Per 100 cubic feet, 35 cents,	—	—
Cottage City (Oak Bluffs).	Rates per quarter: first 5,000 cubic feet, 24 cents per 100 cubic feet; next 45,000 cubic feet, 20 cents per 100 cubic feet; next 50,000 cubic feet, 16 cents per 100 cubic feet; next 100,000 cubic feet, 12 cents per 100 cubic feet; above 200,000 cubic feet, 9 cents per 100 cubic feet. Meter rentals from 25 cents per quarter for ½ or ¾ inch meters to \$10 per quarter for 4-inch meters.	14 00	—
Dedham,	First 7,000 cubic feet, 33½ cents per 100 cubic feet; next 20,000 cubic feet, 29 cents per 100 cubic feet; next 13,000 cubic feet, 23 cents per 100 cubic feet; next 27,000 cubic feet, 19 cents per 100 cubic feet; over 67,000 cubic feet, 12 cents per 100 cubic feet. Contract with the town of Dedham, \$8,500 net.	8 00 ²	—

¹ Quarterly.² \$15 for full plumbed house.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
East Mountain (West Stockbridge).	50 cents per 1,000 gallons if over 20,000 gallons are used yearly.	—	—
Edgartown, . . .	Rates per quarter: first 10,000 cubic feet, 25 cents per 100 cubic feet; all in excess, 20 cents per 100 cubic feet.	\$16 00	—
Fairhaven, . . .	Rates per annum: 100,000 gallons or less, 27 cents per 1,000 gallons; 100,000 to 500,000 gallons, 22½ cents per 1,000 gal- lons; over 500,000 gallons, 18.8 cents per 1,000 gallons; over 1,500,000 gallons, 15 cents per 1,000 gallons. Hydrants, \$45 per year.	12 00	—
Grafton, . . .	35 cents per 1,000 gallons, ¹ . . .	—	—
Granville Center, . .	Semiannual rates: 20,000 gallons or less, \$8; over 20,000 gallons, 25 cents per 1,000 gallons.	16 00	—
Groton, . . .	First 2,000 cubic feet, 37½ cents per 100 cubic feet; second 2,000 cubic feet, 33½ cents per 100 cubic feet; third 2,000 cubic feet, 30 cents per 100 cubic feet; fourth 2,000 cubic feet (and over), 25 cents per 100 cubic feet, with discount of 10% on 50,000 feet or more a quarter. Hydrants, \$25 per year.	6 00	—
Hingham, . . .	Monthly rates: first 2,000 cubic feet, 28 cents per 100 cubic feet; next 7,000 cubic feet, 23 cents per 100 cubic feet; next 15,000 cubic feet, 20 cents per 100 cubic feet; next 40,000 cubic feet, 18 cents per 100 cubic feet; over 64,000 cubic feet, 16 cents per 100 cubic feet. Meter rentals from \$2 per annum for ½- inch meters to \$8 for 2-inch meters. Pro rata for larger sizes.	9 50	—
Holliston, . . .	Daily rates: less than 65 cubic feet a day, 30 cents; from 65 to 130 feet daily, 27 cents; rates to 13½ cents for over 650 cubic feet daily.	9 00	—
Housatonic, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	12 00	—
Lenox, . . .	35 cents per 1,000 gallons, . . .	15 00	—
Ludlow, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; all over 5,000 cubic feet, 5 cents per 100 cubic feet.	6 00	—
Milford, . . .	Monthly rates: first 5,000 cubic feet, 40 cents per 100 cubic feet; all over 5,000 cubic feet, 15 cents per 100 cubic feet.	12 00	—
Millbury, . . .	33,333 gallons per year, \$15; over 33,333 gallons per year, 45 cents per 1,000 gallons. For large consumers using 2,000 gallons daily, 45 cents per 1,000 gallons; next 2,000 gallons daily, 40 cents per 1,000 gallons; next 2,000 gallons daily, 35 cents per 1,000 gallons; for next 2,000 gallons, 30 cents per 1,000 gallons; all over, 25 cents per 1,000 gallons.	15 00	—

¹ Rates plus increase of 30 per cent.

TABLE 1. — *Meter Rates* — Continued.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
Northfield, . . .	30 cents per 100 cubic feet to 1,500 feet; second 1,500 feet, 25 cents; third 1,500 feet, 20 cents. For houses occupied by two families supplied through one meter, the same rates are applicable to 2,250 feet instead of 1,500 feet.	\$9 00 ¹	-
Northfield Schools, . .	Semiannual rates: first 2,000 cubic feet, \$6; second 2,000 cubic feet, 25 cents per 100 cubic feet; third 2,000 cubic feet, 20 cents per 100 cubic feet; fourth 2,000 cubic feet, 15 cents per 100 cubic feet; all over 8,000 cubic feet, 10 cents per 100 cubic feet.	12 00	-
Norton, . . .	33½ cents per 100 cubic feet, . . .	12 00	-
Oxford, . . .	Semiannual rates: first 25,000 gallons, 30 cents per 1,000 gallons; next 25,000 gallons, 25 cents per 1,000 gallons; next 25,000 gallons, 22½ cents per 1,000 gallons; next 25,000 gallons, 20 cents per 1,000 gallons; next 25,000 gallons, 17½ cents per 1,000 gallons; next 25,000 gallons, 15 cents per 1,000 gallons; next 25,000 gallons, 12½ cents per 1,000 gallons; all in excess of 175,000 gallons, 10 cents per 1,000 gallons.	12 00	-
Palmer, . . .	Rates per annum for domestic purposes: 33,350 gallons, 30 cents per 1,000 gallons; all over 33,350 gallons, 25 cents per 1,000 gallons. Rates per quarter for hotels, blocks, livery stables, etc.: 33,350 gallons, 30 cents per 1,000 gallons; next 51,650 gallons, 25 cents per 1,000 gallons; next 55,000 gallons, 22 cents per 1,000 gallons; next 60,000 gallons, 20 cents per 1,000 gallons; next 50,000 gallons, 18 cents per 1,000 gallons; next 50,000 gallons, 16 cents per 1,000 gallons; next 50,000 gallons, 14 cents per 1,000 gallons; next 50,000 gallons, 12 cents per 1,000 gallons. Meter rentals, \$2 to \$10 per annum according to size.	10 00	-
Salisbury, . . .	For large takers, 40 cents per 1,000 gallons. Water not sold by meter for private houses.	10 00	-
Sheffield, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; for all over 5,000 cubic feet, 10 cents per 100 cubic feet.	-	-
Southbridge, . . .	Rates per quarter: first 5,000 cubic feet, 20 cents per 100 cubic feet; next 5,000 cubic feet, 15 cents per 100 cubic feet; next 5,000 cubic feet, 12 cents per 100 cubic feet; next 10,000 cubic feet, 9 cents per 100 cubic feet; over 25,000 cubic feet, 6 cents per 100 cubic feet. Public hydrants, \$35 per year; watering trough, \$50. Drinking fountain, \$6.	8 00	-

¹ Minimum yearly charge for houses occupied by two families, \$13.50.

TABLE 1. — *Meter Rates* — Concluded.

COMPANY.	Prices.	Minimum Yearly Charge.	Prompt Pay- ment Dis- counts (Per Cent).
South Egremont, . . .	Rates per quarter: first 5,000 cubic feet, 22 cents per 100 cubic feet; over 5,000 cubic feet, 10 cents per 100 cubic feet.	—	—
Stockbridge, . . .	$\frac{5}{8}$ -inch meter, one faucet, \$15 for 6,000 cubic feet or less, per year; $\frac{3}{4}$ -inch meter, more than one faucet, \$18 for 6,000 cubic feet or less, per year; $\frac{1}{2}$ -inch meter, \$21 for 6,000 cubic feet or less, per year; 1-inch meter, \$24 for 6,000 cubic feet or less, per year; $1\frac{1}{2}$ -inch meter, \$30 for 6,000 cubic feet, or less, per year; 2-inch meter, \$42 for 6,000 cubic feet or less, per year; in excess of 6,000 and less than 40,000 cubic feet, 30 cents per 100 cubic feet; in excess of 40,000 and less than 100,000 cubic feet, 25 cents per 100 cubic feet; in excess of 100,000 cubic feet, 15 cents per 100 cubic feet.	\$15 00	—
Wannacomet (Nantucket).	20 cents per 100 cubic feet,	8 00	—
Westford,	20 cents per 100 cubic feet,	10 00	—
Weston,	Annual rates: first 35,000 gallons, \$18; next 65,000 gallons, 35 cents per 1,000 gallons; all over 100,000 gallons, 30 cents per 1,000 gallons.	18 00	— ¹
Westwood,	35 cents per 100 cubic feet,	20 00	—
Williamstown,	Rates per quarter: first 4,000 cubic feet, 22 cents per 100 cubic feet; next 6,000 cubic feet, 15 cents per 100 cubic feet; next 40,000 cubic feet, 10 cents per 100 cubic feet; next 100,000 cubic feet, 5 cents per 100 cubic feet; all over 150,000 cubic feet, 4 cents per 100 cubic feet. For residential purposes consumer guarantees minimum quarterly consumption equivalent to \$2 for each dwelling, or \$1.50 for each tenement, and in addition thereto \$1 for each water-closet and 50 cents for each bathtub. For commercial purposes consumer guarantees a quarterly consumption based on size of meter installed: $\frac{3}{8}$ -inch meter and under, \$3 per quarter; $\frac{1}{2}$ -inch meter, \$6; 1-inch meter, \$12; and for each additional $\frac{1}{2}$ -inch in meter size, \$6 per quarter.	8 00	5 ²

¹ Fine of 25 cents for overdue payment.² Fine for overdue payment.

TABLE 2. — *Fixture and Other Similar Rates* — Continued.

COMPANY.	DWELLING HOUSES.											PRIVATE STABLES.			
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Pans.	HORSES.	
			First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.					
Cottage City (Oak Bluffs), ¹	\$10 00	-	\$10 00	\$2 00	\$5 00	\$3 00	\$5 00	\$3 00	\$2 00	\$2 00	\$2 00	\$6 00	\$8 00	\$5 00	\$2 00
East Mountain (West Stockbridge),	12 00	-	-	-	2 00	-	2 00	-	-	-	-	2 00	-	-	-
Edgartown, ²	8 00	-	8 00	2 00	5 00	3 00	5 00	3 00	2 00	-	2 00	6 00	8 00	5 00	2 00
Grafton, ³	10 00	-	10 00	2 50	6 50	4 00	6 50	4 00	-	-	-	7 50	10 00	6 00	3 00
Hill (Stockbridge), ⁴	10 00	-	10 00	2 00	5 00	4 00	5 00	4 00	-	-	-	6 00	-	5 00	3 00
Hingham,	9 50	\$9 50	-	-	5 00	2 50	5 00	2 50	3 00	3 00	-	6 00	-	6 00	1 25
Holliston, ⁵	9 00	-	9 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	-	6 00	-	5 00	2 00
Housatonic, ⁶	-	-	8 00	2 00	4 00	2 00	4 00	2 00	2 00	1 00	-	4 00	8 00	4 00	2 00
Humarock Beach (Scituate), ⁷	17 16	17 16	-	-	8 58	4 29	7 15	4 29	-	-	-	7 15	-	8 58	2 86
Medfield, ⁸	10 00	-	10 00	-	-	-	-	-	-	-	-	5 00	-	-	-
Millford,	-	-	8 00	2 00	6 00	6 00	4 00	3 00	6 00	-	2 00	6 00	-	5 00	1 00
Millbury,	-	-	10 00	2 00	-	-	-	-	-	-	-	-	-	-	-
Mountain Spring (Southampton),	-	8 00	-	-	3 00	3 00	2 00	2 00	-	-	-	-	6 00	2 00	1 00

Northfield,	9 00	9 00	-	-	-	-	-	-	5 00	-	1 50
Northfield Schools, ⁹	-	-	-	-	-	-	-	-	-	-	-
Norton, ¹⁰	15 00	-	15 00	2 00	5 00	3 00	5 00	3 00	2 00	10 00	2 00
Onset (Wareham), . .	8 00	-	8 00	2 00	5 00	-	5 00	-	2 00	6 00	-
Oxford, ¹¹	12 00	12 00	3 60	3 60	6 00	-	-	6 00	-	-	7 20
Palmer, ¹²	8 00	-	-	-	4 00	-	3 00	-	-	5 00	1 00
Riverside (Gill), . . .	-	-	10 00	2 00	2 00	-	2 00	-	-	1 00	2 00

¹ Bakeries, billiard rooms, bowling alleys, skating rinks and schools, \$12 for first faucet, \$3 each additional; drug stores, candy manufacturers and photograph galleries, \$10 for first faucet, \$2 each additional; tumbler washer, \$8; water-closets in schools, \$12 for first, \$3 each additional; urinals, \$3; where both water-closet and bathroom are used, \$8 for both; where two or more tenants are supplied by one faucet, each tenant, \$8; water-closets and bathtubs used by two or more tenants, each \$4; for each additional faucet or water-closet, half of the foregoing rate; where two tenants in offices or stores are supplied by one faucet, each \$5; where more than two are supplied, each \$4; greenhouses, 1,000 square feet or less, \$12; each additional 100 square feet, \$1; fountains, \$4 to \$8; public baths, \$12 for each tub, \$12 for each water-closet and \$5 for each urinal; for private garage, \$8; for washing cars with hose, \$2 for each car.

² Ornamental fountains, \$4 to \$8; 2 boilers, \$6 per h. p.; automatic sprinklers, \$10 per 100; two or more families using one faucet, each \$6; water-closets and bathtubs used by more than one family, each family, \$3; where one family uses both water-closet and bathtub, for both, \$8; one set tub, used by one family, \$2; more than one family, each family, \$2; each additional set tub, \$1.

³ All rates increased 30 per cent. When a house is occupied by more than one family and less than four, one faucet only being used for all, each family, \$7.50; when a house is occupied by four or more families, and but one faucet is used for all, for each family, \$6.25; when bathtubs or water-closets are used by more than one family, for each family, \$5. Private families, not over 12, may compute dwelling-house rates for \$30, and for each person in excess of 12, \$2.50.

⁴ Automobile, \$10.

⁵ Lawn sprinklers, \$25 to \$75; sink per year, \$9; bowl per year, \$3. Full plumbed house, with 1 kitchen faucet, 1 bathtub, 1 water-closet, 1 lavatory, 1 lawn hose, \$25 a year.

⁶ Engines, \$5 per h. p. for 10 h. p. and under to \$1.50 per h. p. for 40 h. p. and over; mills, water-closets or urinals, each employee, 75 cents; without water-closets or urinals, each employee, 50 cents; two or more families supplied by one faucet, each family, \$6; water-closets and bathtubs used by more than one family, each family, \$3; water-closets in blocks, when used in common, each office and room, \$1, but not less than \$4 for each water-closet; water-closets without self-closing flush, \$10; where water is carried by hand for stables, half rates; automatic sprinklers, \$10 per 100.

⁷ Season, April to October 31. Each shower, \$5.72; garage (2 vehicles), \$5.72.

⁸ \$20 for full plumbed house.

⁹ Summer residents, \$2 to \$15 per season.

¹⁰ Two or more families supplied by one faucet, each family, \$11; maximum rate for single family, \$25; hydrant contract, \$3,850, includes service for drinking fountains, schools, etc.; special contracts from \$125 to \$2,580 per year.

¹¹ Garage, \$6; street sprinkling, 36 cents per 1,000 gallons; mills and shops at dwelling-house rates; boilers, 10 h. p. and under, \$6 for 25,000 gallons; automatic sprinkler system, \$36 to accommodate up to 300 sprinklers, all additional, \$12 per hundred; building purposes, 36 cents per 1,000 gallons.

¹² Having access to water out of room, \$1.

TABLE 2. — *Fixture and Other Similar Rates* — Continued.

COMPANY.	DWELLING HOUSES.												PRIVATE STABLES.		
	Minimum.	One Family.	FAUCETS.		WATER-CLOSETS.		BATHTUBS.		URINALS.		Laundry Tubs.	Hose.	Two or More Families Each.	HORSES.	
			First.	Each Additional.	First.	Each Additional.	First.	Each Additional.	First.	Each Additional.				First.	Each Additional.
Salisbury, ¹	\$14 00	-	\$14 00	\$2 00	\$7 00	\$2 00	\$5 00	\$2 00	\$5 00	\$2 00	\$2 00	\$5 00	-	\$5 00	\$2 00
Seituate,	-	\$14 00	-	-	7 00	4 20	7 00	4 20	-	-	-	8 40	-	8 40	2 50
Sheffield, ²	-	12 00	-	-	6 00	4 50	6 00	4 50	-	-	-	6 00	\$10 00	6 00	1 75
South Egremont, ³	-	12 00	-	-	6 00	4 75	6 00	4 75	-	-	-	7 25	-	3 50	1 75
Stockbridge, ⁴	-	-	12 00	3 00	6 00	5 00	6 00	5 00	6 00	5 00	-	10 00	10 00	10 00	6 00
Sunderland,	10 00	10 00	-	-	1 00	-	1 00	-	-	-	-	3 00	-	-	-
Wannacomet (Nantucket),	8 00	8 00	-	-	4 00	1 50	4 00	1 50	-	-	-	- ⁵	8 00	8 00	1 00
Westford, ⁶	10 00	-	10 00	3 00	5 00	5 00	5 00	3 00	3 00	3 00	3 00	5 00	-	5 00	2 00
Westhampton,	-	6 00	-	-	2 00	-	2 00	-	-	-	-	1 50	-	1 00	1 00

¹ When yearly charge for private house at schedule rates amounts to over \$25, discount of 25 per cent on all charges above \$25; automobiles, \$3 for first, \$2 for each additional. When house is occupied by two or more families, 50 per cent will be added for each additional family to amount paid for a single family.

² Drug stores, \$10; bakeries, \$12; laundries, \$10 to \$20; two or more families supplied by one faucet, each family, \$10; water-closets used by more than one family, each family, \$4.50; hotels and boarding houses, \$28 and up; offices and rooms in blocks, each, \$6. Family of less than 3 persons, \$8.

³ One family of less than three, \$9.50.

⁴ Two or more families supplied by one faucet, each family, \$10; water-closets and bathtubs used by more than one family, each family, \$5; stores and offices, for each additional faucet, \$4; automobile, \$10; each additional, \$2.

⁵ Hose, \$1 to \$4 per month, according to hours of use; one water-closet for each family, for each closet, \$3; two families, \$6. Discount of 25 per cent on charges for bathtubs and water-closets for less than six months' consecutive use.

⁶ Water-closets, without self-closing apparatus, each, \$10.

TABLE 2. — *Fixture and Other Similar Rates — Continued.*

COMPANY.	PRIVATE STABLES—Con.		LIVERY STABLES.			HOTELS AND BOARDING HOUSES.						RESTAURANTS.		OFFICES AND STORES.	
	COWS OR NEAT CATTLE.		HORSES.			FAUCETS.		WATER-CLOSETS.		URINALS.		BATHTUBS.		Offices.	Stores.
	First.	Each Addi- tional.	Number al- lowed.	Price.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.	First.	Each Addi- tional.		
Ashfield,	\$3 00	\$0 50	-	-	-	-	-	-	-	-	-	-	-	-	-
Auburn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Barnstable,	2 00	1 00	5	\$3 00	-	\$12 00 ¹	\$3 00	\$8 00	\$3 00	\$10 00	-	\$10 00	-	-	-
Berkshire (Lee),	2 50	2 50	10	2 00	\$1 00	15 00 ²	3 00	10 00	10 00	\$5 00	\$5 00	10 00	\$10 00	-	-
Brant Rock (Marshfield),	-	-	1	2 00	1 50 ⁴	-	-	-	-	-	-	-	-	\$5 00	\$6 25
Bridgewater,	2 00	1 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Cheshire,	1 00	50	-	-	-	-	-	-	-	-	-	-	-	6 00	6 00
Cohasset,	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-	7 00	7 00
Cottage City (Oak Bluffs),	1 50	1 50	-	3 00	3 00	15 00 ³	4 00	12 00	4 00	4 00	4 00	12 00	4 00	-	-
East Mountain (West Stock- bridge).	-	-	-	-	-	-	-	-	-	-	-	-	-	10 00	10 00

¹ Boarding houses, 10 or more persons.² Hotels.³ Same rate as dwelling houses.⁴ Each additional over 10, 50 cents.⁵ Hotels: \$1 additional for each bed.

Norton,	2 00	{ 2 00	{ 5	15 00	-	17 00 ⁹	3 00	8 00	3 00	-	-	10 00	-	{ 20 00	15 00	15 00
Onset (Wareham),	-	-	-	25 00	1 00	20 00 ¹⁰	3 00	10 00	10 00	5 00	-	10 00	-	-	-	-
Oxford,	7 20	2 40	-	14 40	-	-	-	-	-	-	-	-	-	-	-	6 00
Palmer,	1 00	50	-	-	-	-	-	-	-	-	-	-	-	-	2 00	5 00
Riverside (Gill),	1 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salisbury,	4 00	2 00	1	5 00	2 00	14 00 ¹¹	2 00	7 00	2 00	5 00	2 00	7 00	2 00	-	14 00	14 00
Seituate,	1 50	1 50 ¹²	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheffield,	1 75	1 25	-	-	-	-	-	-	-	-	-	-	-	-	6 00	7 00
South Egremont,	1 75	1 25	-	-	-	-	-	-	-	-	-	-	-	-	-	7 25
Stockbridge,	3 00	3 00	-	-	-	-	-	-	-	-	-	-	-	{ 6 00 to 25 00	7 50	7 50
Sunderland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wannacomet (Nantucket),	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 00	8 00
Westford,	2 00	1 00	{ 5	15 00	1 00	11 00	4 00	6 00	6 00	4 00	4 00	6 00	4 00	-	-	-
Westhampton,	50	50	1	1 00	1 00	-	-	-	-	-	-	-	-	-	-	-

¹ Boarding houses; 50 cents additional for each bed.² Two tenants supplied by same faucet, \$5 each; more than two, \$4 each.³ Hotels: \$1 additional for each bed.⁴ Truck and cart stables, each horse, \$2, provided no stable shall be charged less than \$6.⁵ For automobile.⁶ For 12 sleeping rooms or less; \$1.75 each additional.⁷ Each regular boarder, 75 cents extra; each table boarder, 50 cents extra.⁸ Yearly charge to hotel.⁹ Boarding houses, 10 or more persons.¹⁰ Hotels; bakeries, \$15.¹¹ \$1 additional for each sleeping room which has no running water.¹² Automobiles, \$4; \$15 for lawn sprinklers used not over 1 hour per day.

TABLE 2. — *Fixture and Other Similar Rates — Concluded.*

COMPANY.	OFFICES AND STORES — Con.				BARBER SHOPS.		BUILDING PURPOSES.				HYDRANTS.		Watering Troughs.	Drinking Fountains.	Prompt Payment Discounts (Per Cent).
	Meat Markets.	Fish Markets.	Saloons or Bars.	Water-closets.	First.	Each Additional.	Each Cask of Lime or Cement.	Ordinary Frame Building.	Large Frame Building.	Brick Dwelling.	Public.	Private.	Watering Troughs.	Drinking Fountains.	Prompt Payment Discounts (Per Cent).
Stockbridge,	{ \$6 00 to 25 00 }	\$6 00 to 25 00	\$6 00 to 25 00	{ \$6 00 to 25 00 }	1	1	\$0 15	1	1	1	\$25 00 40 00	1	\$50 00	1	1
Sunderland,	1	1	1	1	1	1	1	1	1	1	1	1	24 00	Free	1
Wannacomet (Nantucket),	1	1	1	1	1	1	1	1	1	1	28 92 ¹	1	75 00	1	1
Westford,	1	1	1	1	1	1	1	1	1	1	40 00	\$15 00	1	1	1
Westhampton,	1	1	1	1	1	1	1	1	1	1	40 00	\$15 00	10 00	1	5 ²

¹ Contract with town for hydrant service at \$2,430 per annum until 1922.² Fine for overdue payment.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 192 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated on page 112 none of these have taken action during the year.

Pages 100 to 111 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1920. The pages following contain abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 112) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section relating to municipal plants in actual operation (pages 113 to 132) sets forth certain general financial and physical data relative to the plants from the returns made to the Department for the fiscal year 1919. Appendix H contains detailed statistics relative to the municipal plants, compiled from the annual returns for the fiscal year 1919.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1920.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.		Remarks.
Arlington, .	Dec. 29, 1894	-	-	May 13, 1895		Investigating committee report in 1895.
Ashburnham, .	Aug. 27, 1907	Oct.	29, 1907	-		Votes favorable to acquiring an electric lighting system were 52 to 4 and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.
Ayer, .	Nov. 15, 1897	-	-	April 4, 1898		- - -
Belmont, .	March 2, 1896	Aug.	20, 1896	-		Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Beverly, .	-	-	-	-		Adverse committee report in 1897. Board of aldermen voted, Dec. 13, 1917, that city solicitor introduce a bill into next Legislature that city establish and maintain own plant.
BillERICA, .	Aug. 6, 1901	-	-	Oct. 15, 1901		- - -
Boston, ¹ .	Jan. 5-9, 1905	-	-	Feb. 8, 1906		- - -
Boylston, .	March 4, 1912	June	24, 1912	{ April 17, 1911 May 15, 1911 }		Proposition in 1911 was lost for lack of requisite two-thirds votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant, votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912.

Braintree,	Aug.	25, 1891	Oct.	29, 1891	-	-	Plant for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.
Brookton, ¹	{ Dec.	30, 1892	Nov.	9, 1893	-	-	Proposition rejected by the voters at annual election in December, 1893.
	{ Dec.	29, 1916	-	-	-	-	Votes favorable to acquiring an electric lighting plant. February, 1918, joint committee from board of aldermen and common council appointed to confer on question of acquiring a plant.
Brookline,	-	-	-	-	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹	Nov.	23, 1893	{ Dec.	12, 1894	-	{	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1906.
			{ Dec.	31, 1895	-	-	
Canton,	-	-	-	-	-	-	Investigating committee appointed in 1897.
Chicopee, ¹	Nov.	30, 1891	Dec.	16, 1892	-	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Clinton,	July	14, 1908	-	-	-	-	Favorable vote was 223 to 27. No vote taken in 1909.
Concord,	March	30, 1896	March	29, 1897	-	-	Electric plant built and put in operation in January, 1900.
Dana,	Aug.	7, 1918	Oct.	10, 1918	-	-	First vote: yes, 33; no, 3. Second vote: yes, 46; no, 22.
Danvers,	-	-	-	-	-	-	Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Dedham,	-	-	-	-	-	-	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1920 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Dighton, . . .	-	-	-	Investigating committee appointed March 5, 1917, and certain recommendations for a distributing system.
Easthampton, . . .	-	-	-	Board of survey appointed in 1914 to investigate. Reported at the annual meeting in 1915, and all action on their report was postponed.
East Bridgewater, . . .	-	-	-	Investigating committee appointed in 1892. No report.
Erving Electric Light District.	July 2, 1909	Sept. 3, 1909	-	District established by Acts of 1909, chapter 496.
Everett, . . .	March 1, 1892 ¹	{ March 18, 1893 ² Jan. 9, 1894 }	{ Jan. 26, 1892 ¹ }	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.
Fall River, . . .	Dec. 4, 1899 ²	{ July 6, 1903 Feb. 1, 1904 }	Aug. 1, 1904	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably 19 to 7, upon the question of acquiring an electric plant.
Framingham, . . .	-	-	March 19, 1912	Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no.
Georgetown, . . .	Jan. 3, 1912	March 4, 1912	-	Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.

Groton,	April	5, 1909	July	22, 1909	-	-	Plant began operation Nov. 20, 1909.
Groveland,	Oct.	22, 1906	Dec.	26, 1906	-	-	Plant began operation April 1, 1907.
	(Dec.	8, 1892 ²	-	-	Dec. 30, 1891 ²	-	
Haverhill,	Dec.	23, 1909 ²	June	9, 1910	{ Dec. 6, 1910 Dec. 27, 1912 ²	-	Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4 no. Vote on May 8, 1918, on question of acquiring a gas plant, unanimously adopted. Vote on Aug. 8, 1919, disapproved by the mayor.
	May	8, 1918 ²	-	-	-	-	
	Aug.	8, 1919 ²	-	-	-	-	
Hingham,	March	13, 1893	July	26, 1893	-	-	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
	(May	27, 1909	-	-	-	-	
Holden,	June	20, 1911	Sept.	5, 1911	-	-	Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity, — 147 to 52 and 159 to 35, respectively.
Holyoke, ²	Dec.	15, 1896	Jan.	5, 1897	-	-	Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plants taken under decree of the court on Dec. 15, 1902.

¹ This vote by the town before chartered as a city.² The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1920 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.		Remarks.
Hopkinton, . . .	-	-	-	-	-	Investigating committee chosen in 1906. Committee reported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston.
Hudson, . . .	July 1, 1891	Sept. 2, 1891	-	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull, . . .	June 28, 1894	Oct. 6, 1894	-	-	-	Electric plant of local company bought Oct. 15, 1894. Jan. 1, 1916, began purchase of all electricity of Weymouth Light and Power Company.
Ipswich, . . .	May 27, 1901	Sept. 23, 1901	-	-	-	Electric light plant built in 1903.
Lawrence, ¹ . . .	-	-	-	April 3, 1905	-	Investigating committees appointed in 1893, 1897 and 1898.
Leominster, . . .	-	-	-	April 12, 1905	-	- - - -
Lexington, . . .	-	-	-	Nov. 7, 1899	-	Investigating committee appointed in 1893.
Littleton, . . .	Sept. 5, 1911	Nov. 6, 1911	-	-	-	First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting, was 101 yes to 8 no. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yes to 3 no. Plant began operations on Sept. 14, 1912.
Lowell, . . .	-	-	-	-	-	Subject referred to a committee in 1906.

Lunenburg,	.	Feb.	12, 1914	April	23, 1914	-	-	Votes favorable were 70 to 2 and 109 to 3, respectively. Plant began operating on Sept. 28, 1914. March 3, 1919, vote passed, 51 in affirmative, 25 in negative, to dispose of the municipal light plant.
Malden, ¹	.	-	-	-	-	-	-	Proposition for investigating committee lost, Oct. 15, 1891.
Manchester,	.	July	28, 1902	-	-	{ Oct. 13, 1902 July 22, 1908	-	Investigating committee appointed in 1893. Report made with no recommendations. Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute required a two-thirds vote.
Mansfield,	.	July	17, 1901	Oct.	16, 1901	-	-	Electric light plant built in 1903-04.
Marblehead,	.	June	22, 1891	June	15, 1892	-	-	Electric plant constructed in 1894.
Marlborough, ¹	.	Jan.	3, 1919	-	-	-	-	-
Medford, ¹	.	{ April 15, 1893 June 13, 1905 }	{ April 30, 1894	April	30, 1894	-	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued. Sept. 5, 1917, investigation ordered with view to acquisition of property in Medford of Malden & Melrose Gas Light Company.
Melrose,	.	June	8, 1891	March	21, 1892	-	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac,	.	May	16, 1903	Jan.	30, 1904	-	-	Began to operate new electric plant in 1904.
Methuen,	.	-	-	-	-	March 19, 1898	-	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1895. Investigating committee appointed Jan. 5, 1919.
Middleborough,	.	March	25, 1893	Oct.	28, 1893	-	-	Combined gas and electric plant purchased of local company in 1893.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1920 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
	Aug.	15, 1913	Oct. 15, 1913		
Middleton, . . .				-	Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913.
Milford, . . .	March 12, 1915		-	-	Voted March 12, 1915, "to see if the town will purchase the Milford Electric Light and Power Company." A committee was appointed to investigate the matter.
Millers Falls Water Supply District.				-	Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912.
Monson, . . .			-	-	Investigating committee appointed April 3, 1911.
Natick, . . .			-	-	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892	May 31, 1892		-	Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made.
New Bedford, . . .			-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.
Newbury, . . .	May 5, 1919			July 21, 1919	Vote on May 5 was yes, 84; no, 24. On July 21, yes, 103; no, 96, being less than the requisite two-thirds.
Newburyport, ¹ . . .	Jan. 9, 1912		-	-	Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.

Newton, ¹ . . .	Dec.	4, 1893	-	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Adams, . .	-	-	-	-	Adverse committee report in 1906.
North Attleborough, .	June	30, 1891	April	16, 1892	Electric plant built in 1894.
Northampton, . .	-	-	-	-	Investigating committee appointed March 2, 1911.
Norwood, . . .	April	13, 1905	April	9, 1906	Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.
Orange, . . .	-	-	-	-	March 4, 1918, a committee appointed to consider matter of municipal electric light and power plant.
Paxton, . . .	May	3, 1913	Aug.	2, 1913	Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively. Began operating Feb. 15, 1914.
Peabody, . . .	June	18, 1891	Aug.	20, 1891	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Pepperell, . . .	-	-	-	-	Investigating committee appointed June 19, 1906, reported March 25, 1907. Report accepted as "report of progress."
Plymouth, . . .	-	-	-	-	Investigating committee appointed in 1891.
Princeton, . . .	July	13, 1912	Sept.	4, 1912	On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 9 and 88 to 18, respectively. Plant began operation March 8, 1913.
Quincy, . . .	-	-	-	-	Proposition referred to next city government in 1905.
Reading, . . .	Oct.	2, 1891	March	7, 1892	Electric lighting plant built in 1895.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1920 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Revere, . . .	May	15, 1899	Sept. 11, 1899	-	Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.
Rockland, . . .	-	-	-	April 8, 1912	Investigation by committee authorized in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no.
Rockport, . . .	-	-	-	{ June 21, 1898 } { April 29, 1899 }	Investigating committee appointed in 1906.
Rowley, . . .	Dec.	17, 1909	Feb. 12, 1910	-	First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.
Rutland, . . .	Nov.	4, 1913	-	March 30, 1914	Vote to establish a municipal electric plant, yes, 25; no, 2. Vote to acquire a plant lost March 30, 1914, 41 voting yes and 38 no.
Saugus, . . .	-	-	-	-	Investigating committee appointed in 1897.
Sharon, . . .	-	-	-	-	Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.
Shrewsbury, . . .	March 2, 1908	May 12, 1908	-	-	Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.

Somerville, ¹	-	-	-	Dec. 29, 1897	-	-	-	-	On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed. Vote on Jan. 12, 1914, was 169 in favor of, and 44 opposed to acquiring a plant, and the town acquired the plant of the South Hadley Falls Electric Light Company and began operating April 10, 1914.
South Hadley,	-	{ June 2, 1913 Jan. 12, 1914 }	-	March 15, 1909 May 12, 1913	-	-	-	-	
Southwick,	-	June 9, 1919	Aug. 12, 1919	-	-	-	-	-	
Spencer,	-	-	-	Oct. 6, 1891	-	-	-	-	
Springfield,	-	-	-	-	-	-	-	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.
Sterling,	-	Nov. 26, 1910	Jan. 28, 1911	-	-	-	-	-	Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.
Stoneham,	-	June 29, 1893	-	-	-	-	-	-	Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.
Stoughton,	-	April 12, 1892	{ June 16, 1892 June 29, 1893 }	-	-	-	-	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott,	-	-	-	-	-	-	-	-	Subject referred to special committee in 1899.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1920 — Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.		Remarks.
Taunton, ¹	Dec.	14, 1895	Nov. 2, 1896	-	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton,						Plant constructed and operation begun Jan. 24, 1907.
Wakefield,	July	9, 1891	Aug. 15, 1892	-	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole,	-	-	-	-	-	Investigating committee appointed in 1901.
Waltham, ¹	Dec.	23, 1895	-	Dec.	28, 1896	Proposition tabled in city council, 1897.
Warren,	-	-	-	-	-	Proposition tabled June 3, 1899.
Wellesley,	March 7,	1892	June 8, 1892	-	-	Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to prepare proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
West Boylston,	Oct.	19, 1909	Dec. 20, 1909	-	-	First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.

Westborough, .	-	-	-	July	7, 1906	-	-	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Westfield, .	March	8, 1897	March	1, 1898	-	-	-	-	Investigating committee appointed in 1901.
Weston, .	-	-	-	-	-	-	-	-	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.
West Springfield, .	Sept.	10, 1895	{ April	6, 1896 5, 1897 }	April	1, 1900	-	-	Subject indefinitely postponed March 4, 1889.
Weymouth, .	-	-	-	-	-	-	-	-	Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.
Whitman, .	Dec.	30, 1891	-	-	{ July 13, 1892 June 27, 1896 March 12, 1900 March 4, 1907 July 8, 1907 }	-	-	-	Vote relative to acquiring an electric plant was 52 for and 91 against.
Wilmington, .	-	-	-	-	March	16, 1908	-	-	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winchester, .	March	6, 1893	June	22, 1893	-	-	-	-	Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912.
Winthrop, .	-	-	-	-	-	-	-	-	-
Woburn, 1. .	Dec.	31, 1892	{ Nov. 14, 1893 Nov. 20, 1905 }	Oct.	12, 1906	-	-	-	Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910.
Wrentham, .	June	6, 1907	March	16, 1908	-	-	-	-	-

¹ The votes stated were passed by the city council.

Propositions considered in 1920.

Holbrook. — At a special meeting on December 27 it was voted, 40 in the affirmative, 6 in the negative, "That the town acquire, by purchase or otherwise, a plant for the distribution of electricity for municipal use and for the use of the inhabitants of the town of Holbrook, in accordance with the provisions of section 3 of chapter 742 of Acts of 1914, and any other acts in addition or supplementary thereto."

It was also voted that "whereas there is now an existing privately owned plant partially within the town of Randolph and partially within the town of Holbrook, adapted to serve both towns, and whereas the portion of the plant in the town of Holbrook could be more advantageously operated if kept joined to the portion of the plant in the town of Randolph, and whereas the town of Holbrook is desirous of entering into an agreement with the town of Randolph for the joint purchase and maintenance by the two towns of said plant; now, then, the selectmen are hereby appointed and authorized as a committee for and in behalf of the town of Holbrook to act in conjunction with a similar committee to be appointed by the town of Randolph in procuring such legislation as may be necessary and proper to authorize the joint purchase, maintenance and operation by said towns of a municipal lighting plant."

Lunenburg. — At its annual town meeting on March 1 the town voted a second time to sell its electric lighting plant, the vote being 79 in favor of selling and 9 against the sale. On May 31 the plant was sold to the Fitchburg Gas and Electric Light Company, which now supplies electricity in the town.

Russell. — At a special meeting on Dec. 30, 1919, the town voted unanimously, as follows: —

That the town construct, establish, purchase and maintain within its limits, and particularly in the limits of Russell Village, one or more plants for the manufacture and distribution of electricity for municipal use, or for the use of the inhabitants of said town or village; said plant or plants to include suitable land, crossings, structures, machinery and other apparatus and appliances for manufacturing, using and distributing electricity for said purpose, all in accordance with and subject to Acts of 1914, chapter 742.

At an adjournment on March 8 of the annual town meeting, a second unanimous vote in favor of the acquisition of such a plant was passed, and it was also voted to authorize \$11,000 in bonds or notes for the purpose of establishing such plant. The plant began its operation on July 1, purchasing its current of the Westfield River Paper Company.

Worcester. — On June 7 and July 6 there was appointed a special commission, consisting of members of the city council and three citizens, to “consider and report to the city council as to the advisability of the construction, purchase or lease and maintenance by the city of Worcester, of a plant for the manufacture and distribution of gas for municipal use and the use of its inhabitants.”

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on Dec. 31, 1919; the population of each, according to the census of 1915; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Investment to Dec. 31, 1919.	Valuation of Estates.	Tax Rate.
Ashburnham,	2,059	1908,	Electric lighting,	\$18,950	\$1,341,000	\$22 00
Belmont,	8,081	1898,	Electric lighting,	77,293	13,341,609	25 50
Boylston,	783	1912,	Electric lighting,	16,218	590,556	22 00
Braintree,	9,343	For streets, 1892, Commercial, 1894,	Electric lighting,	129,169	10,192,758	22 00
Chicopee,	30,138	1896,	Electric lighting,	392,441	35,068,000	21 00
Concord,	6,681	1900,	Electric lighting,	167,000	7,071,399	25 00
Dana,	712	1919,	Electric lighting,	20,459	514,882	24 20
Danvers,	11,177	For streets, 1889, Commercial, 1896,	Electric lighting,	172,520	8,245,000	25 60
Georgetown,	2,058	1912,	Electric lighting,	20,700	1,092,695	17 00
Groton,	2,333	1909,	Electric lighting,	37,358	2,940,776	20 50
Groveland,	2,377	1907,	Electric lighting,	18,734	1,582,727	28 00
Hingham,	5,264	1895,	Electric lighting,	69,000	7,024,218	18 80
Holden,	2,514	1912,	Electric lighting,	24,608	2,524,678	20 50
Holyoke,	60,816	1902,	Gas and electricity,	2,220,240	75,376,965	20 80
Hudson,	6,758	1897,	Electric lighting,	136,770	5,212,421	21 50

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Investment to Dec. 31, 1919.	Valuation of Estates.	Tax Rate.
Sterling,	1,403	1911,	Electric lighting,	\$28,725	\$1,390,070	\$18 00
Taunton,	36,161	1897,	Electric lighting,	637,173	28,640,443	28 60
Templeton,	4,081	1907,	Electric lighting,	39,128	2,830,357	17 25
Wakefield,	12,781	1894,	Gas and electricity,	278,261	13,288,127	25 80
Wellesley,	6,439	For streets, 1892, Commercial, 1906,	Electric lighting,	83,569	16,499,601	18 50
West Boylston,	1,318	1911,	Electric lighting,	31,145	1,107,280	18 80
Westfield,	18,411	1899,	Gas and electricity,	405,441	14,718,820	25 20

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.
Belmont from the Cambridge Electric Light Company.
Boylston from the New England Power Company.
Chicopee from the Turners Falls Power and Electric Company and Dana S. Courtney Company.
Dana from the Gardner Electric Light Company.
Georgetown from the Haverhill Electric Company.
Groton from the Ayer Electric Light Company.
Groveland from the Haverhill Electric Company.
Hingham from the Weymouth Light and Power Company.
Holden from the New England Power Company.
Hull from the Weymouth Light and Power Company.
Littleton from the Lowell Electric Light Corporation.
Lunenburg from the Fitchburg Gas and Electric Light Company.
Mansfield from the Union Light and Power Company.
Merrimac from the Amesbury Electric Light Company.
Middleton from Danvers Municipal Light Plant.
North Attleborough from the Union Light and Power Company.
Norwood from The Edison Electric Illuminating Company of Boston.
Paxton from the Worcester Electric Light Company.
Princeton from the Gardner Electric Light Company.
Rowley from the Ipswich Municipal Light Plant.
Shrewsbury from the Worcester Electric Light Company.
South Hadley from the Holyoke Municipal Light Plant.
Sterling from the New England Power Company.
Templeton from the Gardner Electric Light Company.
Wakefield from The Edison Electric Illuminating Company of Boston.
Wellesley from The Edison Electric Illuminating Company of Boston.
West Boylston from the New England Power Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns for the fiscal years 1918 and 1919. The income includes the appropriations made from the tax levy for the gas or electricity used by the city or town for street lighting, public buildings and other municipal purposes as provided in section 57 of chapter 164 of the General Laws.

Electricity.

	FISCAL YEAR.	
	1918.	1919.
INCOME: —		
From commercial arc lights, by contract,	\$210 00	\$230 00
commercial incandescent lights, by contract,	19,423 50	19,400 22
commercial arc and incandescent lights, by meter,	1,050,439 42	1,252,838 61
electric power,	808,935 35	893,647 55
other plants and companies,	10,945 96	14,913 42
appropriation for street lights,	121,615 18	255,064 78
appropriation from tax levy,	131,067 82	47,322 00
municipal buildings,	44,742 75	52,627 03
town departments,	7,686 23	8,208 89
rent of meters,	1,302 49	1,338 05
rent of fixtures,	2,872 10	3,865 22
other sources,	11,583 73	4,698 87
Total,	\$2,210,824 53	\$2,554,154 64
EXPENSES: —		
Coal,	\$642,237 54	\$587,224 82
Rentals,	16,969 24	21,126 84
Oil and waste,	7,638 01	8,145 00
Water,	5,186 21	8,064 17
Wages at station,	196,874 18	217,452 50
Station tools and appliances,	7,607 74	8,569 96
Station structure repairs,	7,230 54	5,034 34
Hydraulic plant repairs,	522 50	421 68
Steam plant repairs,	27,344 11	48,452 77
Electric plant repairs,	6,039 95	7,771 46
Current bought,	363,791 18	467,588 88
Wages for care of lights, etc.,	45,609 08	45,105 13
Distribution tools and appliances,	50,319 90	52,954 87
Maintenance of street lamps,	29,245 84	29,084 29
Renewals of commercial lamps,	5,536 00	10,797 96
Repairs of lines and conduits,	98,892 73	121,759 08
Repairs of meters and transformers,	9,734 60	21,033 90
Salaries of municipal light boards,	3,640 83	4,340 03
Salaries of managers,	44,324 92	52,845 14
General salaries,	45,793 81	55,657 41
Rents of offices,	3,424 94	2,894 77
Repairs of office buildings,	69 67	162 58
General office expenses,	39,441 64	45,804 56
State commission assessments,	903 16	1,051 31
Insurance,	29,094 55	28,725 38
Law expenses,	136 22	129 00
Claims,	204 00	3,137 29
Bad debts,	2,373 93	2,860 75
Incidentals,	1,123 57	653 95
Total,	\$1,691,360 59	\$1,858,849 82
Balance of operating account,	\$519,463 94	\$695,304 82
Gains on jobbing,	9,496 26	8,385 52
Total,	\$528,960 20	\$703,690 34

Electricity — Concluded.

	FISCAL YEAR.	
	1918.	1919.
Against which the following charges were made:—		
Interest,	\$94,727 20	\$98,759 49
Depreciation,	202,474 60	177,710 97
Bonds and notes paid and sinking fund require- ments,	148,664 66	157,198 92
Sundry items,	3,603 38	29,147 33
Total,	\$449,469 84	\$462,816 71
Leaving an apparent profit of	79,490 36	240,873 63
They have also received as income from sinking funds, etc.,	20,240 40	23,966 98
Making a surplus for the year of	\$99,730 76	\$264,840 61

Gas.

INCOME:—		
From gas sold by meter,	\$417,922 44	\$475,932 04
sales of coke,	23,612 65	23,112 72
sales of tar,	12,853 63	16,555 42
ammoniacal liquor,	2,671 95	5,232 16
rent of meters,	552 98	272 73
other sources,	180 00	—
municipal buildings,	4,002 92	2,987 56
Total,	\$461,796 57	\$524,092 63
EXPENSES:—		
Coal,	\$197,109 16	\$168,573 12
Enrichers,	67,519 93	47,167 01
Purifying materials,	2,782 61	2,283 30
Water,	1,530 86	1,785 54
Wages at works,	87,890 52	96,783 95
Station expenses,	4,376 80	5,180 18
Repairs and maintenance of works,	1,957 04	4,275 71
Repairs and renewals of machinery,	41,894 58	31,492 80
Wages of meter takers, clerical labor in distribu- tion department,	7,982 38	9,701 60
Distribution tools, etc.,	10,778 82	15,158 10
Gas stove repairs and appliances,	5,893 41	1,558 11
Repairs of mains and services,	11,845 27	9,224 01
Repairs of meters,	10,408 36	9,156 61
Salaries of municipal light boards,	516 64	516 67
Salaries of managers,	4,663 00	5,420 71
General salaries,	14,192 09	20,729 56
Rent of offices,	358 30	358 31
General office expenses,	7,169 90	10,903 74
State commission assessments,	257 23	334 31
Insurance,	3,067 09	3,780 87
Bad debts,	113 31	104 13
Incidentals,	2 83	—
Total,	\$482,310 13	\$444,488 43
Balance of operating account,	20,513 56 ¹	79,604 20
	\$461,796 57	\$524,092 63

¹ Loss.

Gas — Concluded.

	FISCAL YEAR.	
	1918.	1919.
Balance of operating account,	\$20,513 56 ¹	\$79,604 20
Gains on jobbing,	3,540 27	869 62 ¹
	\$16,973 29	\$78,734 58
The following charges have been made: —		
Interest,	\$24,287 26	\$24,529 39
Depreciation,	32,640 67	29,176 74
Bonds and notes paid,	42,645 00	46,102 75
Sundry items,	804 30	2,109 00
Leaving an apparent deficit of	\$117,350 52	\$23,183 30
They have received for interest,	327 79	1,586 17
Making a deficit for the year of	\$117,022 73	\$21,597 13

¹ Loss.

Aggregates from the balance sheets in the several municipal returns for the fiscal years 1918 and 1919 show the following facts: —

	1918.	1919.
ASSETS: —		
Electric: —		
Real estate,	\$429,498 53	\$455,864 86
Steam plant,	776,558 28	772,041 13
Electric plant,	398,805 69	421,297 51
Hydraulic plant equipment,	23,136 00	22,780 00
Overhead lines,	1,440,808 04	1,533,892 73
Underground conduits, wires and cables,	174,928 72	174,726 68
Transformers,	384,755 22	410,326 95
Meters,	442,529 07	480,144 63
Street lamps,	104,433 65	106,108 35
Materials,	325,351 87	255,065 13
Gas: —		
Real estate,	\$325,605 48	\$344,569 64
Machinery,	258,671 70	300,278 43
Holders,	65,736 61	62,650 61
Mains,	397,341 65	409,010 60
Meters,	130,686 52	131,132 40
Materials,	68,165 53	61,043 51
Other assets,	81,675 23	84,937 60
General cash (or town treasury),	241,937 16	333,346 42
Depreciation cash,	76,283 55	90,156 36
Due for electricity,	266,349 36	312,160 39
Due for gas,	18,618 31	19,290 03
Other accounts due,	61,804 27	61,028 18
Sinking funds,	394,472 19	429,009 90
	\$6,888,152 63	\$7,270,862 04

	1918.	1919.
LIABILITIES:—		
Appropriations for construction,	\$795,793 76	\$795,748 47
Overdrafts for construction,	24,366 74	9,747 41
Bonds outstanding,	2,512,900 00	2,680,750 00
Notes payable,	370,053 68	408,110 01
Unpaid bills,	270,902 81	149,413 42
Deposits,	16,656 18	20,764 84
Interest accrued but not due,	23,607 71	27,189 35
Other amounts due,	42,633 05	20,302 17
Cash overdrawn,	175,243 07	62,343 07
	\$4,232,157 00	\$4,174,368 74
Loans repayment account,	2,350,083 28	2,553,884 95
Surplus,	305,912 35	542,608 35
	\$6,888,152 63	\$7,270,862 04

Price.

The following table shows the prices charged by each municipality for commercial electric lighting and power on Dec. 31, 1919:—

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Ashburnham,	For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals. For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load.	10	10
Belmont,	For light: 12½ cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Minimum monthly charge of \$1, less prompt payment discount. No free renewals. For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net. For cooking, heating and small motors: 10 cents net a k. w. h. for first 10 k. w. h. a month, and 3 cents a k. w. h. for all over 10 k. w. h.; demand limited to 3 k. v. a. Minimum charge of \$1 net a month.	10	10
Boylston,	For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or free renewals. For power: 8 cents net a k. w. h. if on separate meter from lighting.	12	12
Braintree,	For light: 10 cents net a k. w. h. Current for moving-picture ares, 8 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: 5 cents net to 3 cents net a k. w. h., according to quantity used. For cooking: 6 to 3 cents a k. w. h.	10	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Chicopee, . . .	<p>For light: 9 cents net a k. w. h. for first 100 k. w. h. a month, and 8 cents a k. w. h. for all additional k. w. h. a month. Minimum monthly charge of 50 cents for each meter installed. To customers using light during the daytime an operating charge is made of 4 cents a k. w. h., and a standing charge of 5 cents a k. w. h. divided by the hours a day of full load consumption. No wiring or free renewals.</p> <p>For power: 7.2 cents net a k. w. h. to 1.68 cents net a k. w. h., according to monthly consumption. Minimum charge of 50 cents a h. p. a month. A discount of 10% to customers who use primary current.</p>	9	9
Concord, . . .	<p>For light: 12 cents net a k. w. h.; 9½ cents net a k. w. h. for primary current. Minimum charge of \$1 a month. An additional charge of 10% on bills not paid by 15th of month. No wiring. Carbon lamps renewed free; mazda lamps at cost.</p> <p>For power: 5 cents net a k. w. h. for first 200 k. w. h.; 4 cents net a k. w. h. for next 300; 3 cents net for next 500; 2½ cents net a k. w. h. for next 1,000; 2¼ cents net for next 3,000; and 2 cents net a k. w. h. for all over 5,000 k. w. h. a month. Minimum rate of 2 cents will be increased ⅓ of a cent for every increase of 50 cents above \$4 a ton for fuel. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p.</p> <p>For cooking and heating: 3 cents net a k. w. h. for first 50 k. w. h.; 2½ cents net a k. w. h. for next 50 k. w. h.; and 2 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$1 a month.</p>	12	12
Dana, . . .	<p>For light: 17 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.</p> <p>For power: 12 cents net a k. w. h.</p>	17	-
Danvers, . . .	<p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 75 cents a month.</p> <p>For power: 4 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 4 cents net to 2.9 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of 75 cents a month.</p>	11	11
Georgetown, . . .	<p>For light: 18 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 15 days. Current for moving-picture arcs, 12 cents a k. w. h., less discount of 5 cents a k. w. h. for payment within 15 days. Minimum charge of \$9 a year. No wiring or lamp renewals.</p> <p>For power: 12 cents gross a k. w. h. less discount of 5 cents a k. w. h. for payment within 15 days. For large consumption of power, 12 cents gross a k. w. h., less 7 cents a k. w. h. if paid in 15 days. Minimum charge of \$7.20 a year per h. p. for power.</p>	12	12

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Groton, . . .	<p>For light: 10 cents gross a k. w. h. with discount of 20% for payment within 10 days. Minimum charge of 50 cents a month. No wiring and no free lamp renewals.</p> <p>For power: 3 cents gross a k. w. h., with discount of 10% for payment within 10 days. Minimum charge of 50 cents a k. w. of demand.</p>	8	8
Groveland, . . .	<p>For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment by the 15th of month. Minimum charge of \$9 a year. No wiring.</p> <p>For power: 12 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month. Minimum charge of \$9 a year.</p>	11	11
Hingham, . . .	<p>For light: 11 cents net to yearly customers; 15 cents net to summer residents. Minimum charge of 50 cents a month to yearly customers, and \$1.50 a month to summer residents. No wiring or free renewals.</p> <p>For power: 8 cents net a k. w. h. with a connected load not less than 1,500 watts or more than 3,500 watts; over 3,500 watts, power not to be used between hours of 6 and 10 p.m., 6½ cents a k. w. h. Minimum charge, \$1 a month. To customers having a load of 7,500 watts or over, power not to be used between hours of 6 and 10 p.m., metered on the primary side of transformer and erecting their own installation, 3½ cents a k. w. h. Minimum charge for this service, \$10 a month.</p> <p>For cooking: 4 cents net a k. w. h. Minimum charge of \$1 a month.</p>	11	11
Holden, . . .	<p>For light: 10 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of 75 cents a month. No wiring and no free renewals.</p> <p>For power: 6 cents net a k. w. h. Minimum charge of \$1 a h. p. a month for over 1 h. p.</p>	10	10
Holyoke, . . .	<p>For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment within 10 days. Minimum charge of 50 cents a month. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 p.m., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid within 10 days; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices.</p> <p>For power: 5 cents net a k. w. h. for first 200 k. w. h.; 4½ cents a k. w. h. for next 200; 3½ cents a k. w. h. for next 300; 3½ cents a k. w. h. for next 300; and 3 cents a k. w. h. for next 3,000 k. w. h. Minimum charge of 50 cents a month plus 25 cents a connected h. p. or fraction thereof. Day power schedule: 2.3 to 1.4 cents a k. w. h., depending on connected h. p. and number of k. w. h. consumed. Minimum charge of 50 cents a month per h. p. connected. For night or 24-</p>	6	6

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Holyoke— <i>Con.</i>	hour use rates from 1.7 to 1.1 cents a k. w. h., depending upon quantity used and monthly consumption; 10% is added to day and 24-hour power schedule rates. Minimum charge of \$1 a month per h. p. connected.		
Hudson,	<p>For light: 13$\frac{1}{2}$ cents gross a k. w. h., less discount of 15% for payment within 15 days of date of bill. In Stow: 18 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. No free renewals.</p> <p>For power: 4.5 cents gross to 3.5 cents gross, less discount of 10% for payment in 15 days. In Stow: from 7 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. A blanket rate of 4$\frac{1}{2}$ cents gross a k. w. h., with discount of 10% for prompt payment, for current for both light and power applying to customers using over 2,000 k. w. h. monthly. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p.</p> <p>For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month.</p>	11 $\frac{1}{2}$ ¹	11 $\frac{1}{2}$ ¹
Hull,	<p>For light: 12 cents net a k. w. h. to yearly customers; 15 cents a k. w. h. to transient or summer customers. Customers having a gross bill of \$50 or more a month will receive a discount of 10%; if gross bill is \$100 or more a month a discount of 15% will be allowed. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will be charged at the rate of 6$\frac{1}{4}$ cents a k. w. h. Minimum charge of \$9 a year. Transient customers not less than \$6 a season.</p> <p>For power: 6 cents net a k. w. h. to any customer not using electricity from 7 P.M. to 12 midnight. Minimum charge, 50 cents a month. Customers with the right to use power at any time during 24 hours, to pay for service or capacity charge of \$30 a year a k. w. for all electricity used.</p> <p>For cooking: 10 cents net a k. w. h. for first 10 k. w. h. and 3 cents a k. w. h. for all in excess of 10 k. w. h., with a minimum charge of \$6 a meter for season or year.</p>	12 ²	14 ³
Ipswich,	<p>For light: 14 cents gross a k. w. h., with discount of 10% a k. w. h. for payment before the 20th of month. Minimum monthly charge of 50 cents. No wiring or free lamp renewals.</p> <p>For power: 5 cents net a k. w. h.</p>	12.6	10.8

¹ 15.3 cents in Stow.² 15 cents to summer customers.³ 17 cents to summer customers.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Littleton, . . .	For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. No free renewals or wiring. For power: 10 cents gross with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of \$1 a h. p.	13.5	13.5
Lunenburg, . . .	For light: 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring or free lamp renewals. For power: 5 cents net a k. w. h. Minimum charge, \$1 a horse power.	12	12
Mansfield, . . .	For light: 11 cents gross a k. w. h. for first 250 k. w. h. and 8 cents a k. w. h. for over 250 k. w. h., less discount of 1 cent a k. w. h. for payment in 15 days. Minimum monthly charge of 75 cents. No wiring; free renewals of carbon lamps. For power: 7 cents gross to 2.6 cents according to quantity consumed, less discount of 10% for payment in 15 days. Minimum monthly charge of \$1 a h. p. installed. Rates for 13,000 volt electricity, 2.3 cents a k. w. h. for first 15,000 k. w. h., 1.7 cents a k. w. h. on next 15,000 k. w. h., and 1.4 cents a k. w. h. on next 53,333 k. w. h., with discount of 10%; all over 83,333 k. w. h., 1.455 cents net a k. w. h., plus a variable coal clause and 10% surcharge. For heating and cooking: 4 cents net a k. w. h. Minimum monthly charge of 75 cents.	10	10
Marblehead, . . .	For light: 13 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring or lamp renewals. For power: 6 cents net a k. w. h. to 3 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2. For heating: 5 cents net a k. w. h. Minimum monthly charge of \$1.	11	11
Merrimac, . . .	For light: 20 cents gross a k. w. h., less discounts , for payment by 15th of month, of 25% on bills of \$15 or less to 50% on bills from \$100 and over a year. Minimum monthly charge of 75 cents. No wiring or lamp renewals. For power: to yearly customers \$21 a year for 250 k. w. h. or less; for more than 250 k. w. h. a year, 8½ cents gross a k. w. h. to 4 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month.	15	15
Middleborough, . . .	For light: 13 cents gross a k. w. h. for first 100 k. w. h., 11 cents a k. w. h. for next 300 k. w. h., 10 cents a k. w. h. for all over 400 k. w. h., with discount for payment before 20th of month of ½ cent a k. w. h. Minimum charge of \$9 a year. No wiring or lamp renewals.	12.5	12.5

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Middleborough— <i>Con.</i>	For power: 10 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption.		
Middleton, . . .	For light: 12 cents net. No wiring or lamp renewals. Minimum monthly charge of 75 cents.	12	12
North Attleborough, .	For power: 9 cents net a k. w. h. For light: 15 cents gross a k. w. h., with discount of 5 cents if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals.	10	10
	For power: 10 cents gross a k. w. h. or 7½ cents gross a h. p., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand. All rates plus a coal charge of 1 cent a k. w. h.		
Norwood, . . .	For heating: 5 cents gross a k. w. h., with discount of 20% if paid by 16th of month. For light: 9 cents net a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals free.	9	9
	For power: 12 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33⅓% on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand, plus 1.9 cents a k. w. h. for k. w. h. used.		
Paxton, . . .	For light: 12 cents net. Minimum charge of \$1 a month. No wiring or free lamp renewals.	12	12
Peabody, . . .	For power: 8 cents net a k. w. h. For light: 12 cents gross a k. w. h. in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield 14 cents a k. w. h., with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring or free renewals.	10.8 ¹	10.8 ¹
	For power: 10½ cents gross a k. w. h. for first		

¹ 12.6 cents in Lynnfield.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Peabody — <i>Con.</i>	10 k. w. h. a month, $5\frac{1}{2}$ cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to $1\frac{1}{2}$ cents a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load.		
Princeton,	For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals. For power: 6 cents gross , less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.	10.8	10.8
Reading, . . .	For light: 14 cents gross a k. w. h. in Reading, 16 cents gross in North Reading, Lynnfield Center and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$9. No wiring or free renewals of lamps. For power: 5 cents gross to 2 cents gross a k. w. h., according to monthly consumption, with discount of 10% for payment on or before the 15th of month, plus a service charge of 60 cents a month per horsepower of connected load. The monthly service charge constitutes the minimum charge. For cooking and heating: 3 cents gross a k. w. h. less discount of 10% for payment on or before 15th of month. Minimum yearly charge of \$12. For charging storage batteries: 4 cents gross a k. w. h. less discount of 10% for payment on or before the 15th of month. Minimum charge of \$12 a year.	12.6 ¹	12.6 ¹
Rowley, . . .	For light: 11 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: same rate as for light.	11	11
Shrewsbury, . . .	For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, with discount of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring or free renewals. For power: 5 cents net a k. w. h. Minimum charge of \$24 a year.	10.8	10.8
South Hadley, . . .	For light: 13 cents gross a k. w. h., with discounts , for payment in 10 days, from 10 to 40%, according to amount of bill. Minimum monthly charge of 50 cents. Sign rate: 5 cents per k. w. h. for any amount. Minimum charge, \$1.50 a month. No free lamp renewals. Wiring at cost plus 10%. For power: 6 cents net a k. w. h. to 2.5 cents a k. w. h., according to monthly consumption. For heating: 5 cents net a k. w. h. for 100 k. w. h. or less a month; 4.5 cents for 100 to 250 k. w. h.; 4 cents for all over 250 k. w. h. Minimum charge of \$1.50 a month.	11.7	11.7

¹ 14.4 cents in North Reading, Lynnfield Center and Wilmington.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Sterling,	<p>For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. No wiring or free renewals.</p> <p>For power: 6 cents net a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1.</p> <p>For heating: 6 cents net a k. w. h. for the first 25 k. w. h. and 4 cents a k. w. h. for all over 25 k. w. h. Minimum yearly charge of \$12.</p>	10	10
Taunton,	<p>For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, 14 cents a k. w. h. for next 500 k. w. h. a month and 13 cents a k. w. h. for all over 600 k. w. h. a month, with discount of 10% for payment by the 15th of month. Minimum charge of 75 cents a month. By contract: an operating charge of 7 cents a k. w. h. and a standing charge of 7 cents a k. w. h. divided by the hours a day of full load consumption, with a discount of 10% of the gross charge if the bill is paid on or before the 15th of the month, plus surcharge of 2½% for each dollar advance in cost of coal above \$5 a ton. No wiring. Renewals free for carbon lamps; at slightly above cost for tungsten lamps.</p> <p>For power: 7 cents gross a k. w. h. for first 100 k. w. h. a month, 5 cents for next 300 k. w. h. a month, 4 cents a k. w. h. for next 500 k. w. h. a month, 3 cents a k. w. h. for next 1,000 k. w. h. a month, 2½ cents a k. w. h. for next 3,000 k. w. h. a month and 2 cents a k. w. h. for all additional k. w. h., with discount of 10% for payment by the 15th of the month, plus surcharge of 5% for each dollar advance in cost of coal above \$5 a ton. Minimum charge of 75 cents a month for first h. p. or fraction thereof, and 75 cents for each additional h. p. installed.</p> <p>For heating: 5½ cents gross a k. w. h., with discount of 10% for payment in 15 days. Minimum charge of 75 cents a month.</p>	13.5	13.5
Templeton,	<p>For light: 11 cents net a k. w. h. Minimum monthly charge of 75 cents for first meter, 50 cents for each additional meter installed. No wiring.</p> <p>For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first meter or h. p. installed and 50 cents for each additional meter or h. p.</p>	11	11
Wakefield,	<p>For light: 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. for payment on or before 15th of month. No wiring or free renewals. Minimum charge of \$9 a year.</p> <p>For power: 10 cents gross a k. w. h. to 6 cents a k. w. h., according to monthly consumption, less discount of 3 cents a k. w. h. for payment on or before 15th of month.</p>	13	10

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		Dec. 31, 1919.	Dec. 31, 1918.
Wakefield — <i>Con.</i>	Minimum monthly charge of 75 cents a h. p. on from 1 to 3 h. p., \$2.50 on 3 to 10 h. p. and \$3 on 10 to 20 h. p.		
Wellesley, . . .	<p>For light: 10 cents gross a k. w. h., less discount of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h. a month. No wiring or free renewals.</p> <p>For power: 6 cents gross a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a discount of 15% for payment on or before the 15th of the month. Minimum charge of \$10 a year for each meter.</p> <p>For cooking, heating and miscellaneous energy: 10 cents gross a k. w. h. up to 20 k. w. h. a month, and 3 cents a k. w. h. for over 20 k. w. h., less discount of 15% if paid by 15th of month. Minimum charge of \$10 a year.</p>	8.5	8.5
West Boylston, . .	<p>For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in excess of 100 k. w. h. Minimum charge, \$1 a month. No wiring or lamp renewals.</p> <p>For power: 4 cents net a k. w. h.</p>	12	12
Westfield, . . .	<p>For light: 9 cents net a k. w. h. Are lights: \$8.75 a month for each light. Minimum monthly charge of 50 cents a meter. No wiring. No free lamp renewals.</p> <p>For power: 5½ cents net a k. w. h. for first 200 k. w. h. a month to 1 cent a k. w. h. for 100,000 k. w. h. or over. Minimum charge of 75 cents a month plus 50 cents for each h. p. or fraction thereof.</p> <p>For heating and cooking: 9 cents net a k. w. h. for first 20 k. w. h. a month, and 3 cents a k. w. h. for all over 20 k. w. h. Monthly minimum charge of 75 cents.</p>	9	9

Street Lighting by Municipal Plants.

The following table shows as heretofore the number of street lights and their wattage installed at the end of the fiscal year 1919, and the average number in use throughout the year which ended on that date, with the average number of days and hours the same were burned in the several municipalities listed: —

Street Lights — Operation.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Ashburnham,	127	40	127	4.9	30.4
Belmont,	429 101 2	56 256 385	530	6.6	29.1
Boylston,	86 10	40 60	94	4.8	24.7
Braintree,	725 31 50 10	50 80 50 75	742	9.1	29.0
Chicopee,	1,067 141 4 7	72 155 245 310	1,300	10.7	30.4
Concord,	1,037	50	1,035	9.9	30.3
Dana,	70 163	40 50	70	4.3	9.0
Danvers,	652 104 57 2	60 72 155 368	977	9.5	30.4
Georgetown,	279 2	35 87	280	3.1	25.5
Groton,	250 1	50 250	251	6.6	30.4
Groveland,	274 655	75 50	269	6.0	27.4
Hingham,	43 182	250 60	702	5.8	30.3
Holden,	18 29 435	250 40 73	200	5.8	28.0
Holyoke,	134 332 144	155 200 400	918 144	11.0	30.4
Hudson, { Hudson,	431 34 2	50 75 500	461 2	10.3	30.2
Stow,	44	50	44	-1	-1
Hull,	330 86 6	40 50 250	627	6.2	29.8
Ipswich,	706 76 17	40 47 300	801	7.9	30.4
Littleton,	104 1	50 60	105	4.4	26.0
Lunenburg,	68 497	48 47	68	5.3	30.4
Mansfield,	77 317	164 40	570 317	10.6	30.4
Marblehead,	150 378	350 40	150	9.3	30.4
Merrimac,	2 10 223	60 100 50	390	5.4	30.4
Middle- borough, { Middleborough,	12 4 3	200 50 75	235	6.4	28.1
Rock, North and South Middle- borough,	12 2	200 300	21	10.4	30.4
Middleton,	100 89 764 67	50 60 60 80	99 84	5.4 7.1	30.4 29.8
North Attleborough,	4 2 2	200 250 275	826	6.1	29.8

¹ Are operated by time clock, burning time not known.

Street Lights — Operation — Concluded.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Norwood,	631 31 47	50 210 220	709	11.0	30.3
Paxton,	41 57	65 32	41	3.8	24.5
Lynnfield,	2 2	125 250	61	9.8	29.1
Peabody,	325 158 39 39 16 1	32 40 47 72 125 1,000	579	10.7	30.4
West Peabody,	76 184	320 32	76	9.8	29.1
Princeton,	135 122 242	75 40 40	135 122 242	4.2 4.2 4.2	30.3 30.4 30.4
Reading,	7 468 12 48 1 24	40 60 100 250 400 600	549	10.3	30.4
Wilmington,	415 251	40 40	401	5.1	30.4
Rowley,	498	50	250	4.6	26.5
Shrewsbury,	89 9	56 100	478	4.9	28.6
South Hadley,	200	56	94 200	5.4 10.8	30.4
Sterling,	71 1,669	100 40	71	64.0	30.4
Taunton,	218 33 34	160 366 550	1,932	10.7	30.4
Templeton,	277 534 23 23 4	50 50 75 175 215	277	4.9	28.5
Wakefield,	16 2 11 475 587 5	250 300 320 35 45 50	601	8.7	29.2
Wellesley,	24 1 5 1	100 200 360 500	1,098	9.7	30.1
West Boylston,	244 6 337 1 2	40 60 60 180 225	248	4.6	24.3
Westfield,	1 18 45 47	300 320 480 515	330 98	10.9	30.4

The towns of Middleborough, Wakefield and Westfield and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since March 14, 1898, and the last since Dec. 15, 1902.

The plant at Middleborough makes water gas, and those at Holyoke, Wakefield and Westfield coal and water gas.

The average price received in Holyoke for gas sold during the fiscal year 1919 was \$1.20 per thousand; in Middleborough, \$1.72, in Wakefield, \$1.51; and in Westfield, \$1.70. The maximum net prices in the municipalities named at the end of the fiscal year 1919 were: Holyoke, \$1.20; Middleborough, \$1.70; Wakefield, \$1.60; and Westfield, \$1.70 per thousand cubic feet. The cost of gas during the same period was, in Holyoke, \$1.23; in Middleborough, \$1.78; in Wakefield, \$1.55; and in Westfield, \$1.69.

APPENDICES

APPENDIX A. — OFFICERS OF COMPANIES.

In accordance with the provisions of section 77 of chapter 164 of the General Laws, the Department herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or heat from the returns made as of June 30, 1920: —

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Frederick S. Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, John T. G. Nichols, Cambridge, Mass., Lawrence E. Eustis, Cambridge, Mass., and Fred H. Farnham, Winchester, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Superintendent*, F. N. Sanderson, North Abington, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. George A. Blinn, Bedford, Mass. Lot Phillips, West Hanover, Mass. A. Stuart Pratt, West Newton, Mass. Henry B. Sawyer, Boston, Mass. Emery B. Gibbs, Brookline, Mass. James W. Spence, Rockland, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

THE AGAWAM ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred T. Ley, Springfield, Mass. W. Rodman Peabody, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Jacob F. Spalding, Salisbury, Mass. *Vice-Presidents*, Benjamin F. Sargent, Amesbury, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Jacob F. Spalding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. H. A. Sawyer, Amesbury, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, Lexington, Mass. Arthur H. Wellman, Topsfield, Mass. Edward C. Mason, Winchester, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass. George Perry, Weymouth, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurers*, William D. Kellogg, Boston, Mass., and John J. O'Connell, Amherst, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Eugene P. Bartlett, Amherst, Mass. J. Preston Rice, Boston, Mass. Fred C. Abercrombie, Turners Falls, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Alonzo P. Weeks, Winchester, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass. M. Bernard Webber, Bedford, Mass. Edward L. Bennett, Cambridge, Mass. Edward C. Mason, Winchester, Mass.

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer*, Walter T. Soper, Taunton, Mass. *Clerk*, William J. Luther, Attleboro, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Walter T. Soper, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. Henry F. Bassett, Taunton, Mass. Charles W. Davol, Taunton, Mass. Everett S. Capron, Attleboro, Mass. James E. Blake, Attleboro, Mass.

ATTLEBORO STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Thomas C. Fales, Egypt, Mass. *Vice-President*, J. Edward Hills, Wellesley, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Thomas C. Fales, Egypt, Mass. Vincent Goldthwaite, Wellesley, Mass. J. Edward Hills, Wellesley, Mass. G. Loring Briggs, Brookline, Mass. Nathan C. Harrison, Newton, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

A. W. BARNES STEAM SPECIALTY COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Albert W. Barnes, Everett, Mass. *Treasurer*, John L. Collins, Dorchester, Mass. *Clerk*, Horace E. Whittier, West Somerville, Mass.

DIRECTORS.

Albert W. Barnes, Everett, Mass. John L. Collins, Dorchester, Mass. Horace E. Whittier, West Somerville, Mass.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Andrew W. Rogers, Beverly, Mass. *Treasurer and Clerk*, Charles R. Prichard, Beverly, Mass.

DIRECTORS.

Andrew W. Rogers, Beverly, Mass. Charles R. Prichard, Beverly, Mass. Herbert F. Winslow, Boston, Mass. Sidney W. Winslow, Jr., Boston, Mass. Chauncey W. Waldron, Brookline, Mass.

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(BOSTON.)

PRINCIPAL OFFICERS.

President, Frances I. Welsh, Everett, Mass. *Treasurer and Clerk*, John W. Rogers, Hyde Park, Mass.

DIRECTORS.

Frances I. Welsh, Everett, Mass. John W. Rogers, Hyde Park, Mass. Arthur W. Krey, Dorchester, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, William A. Wood, Boston, Mass. *Vice-Presidents*, Edgar N. Wrightington, Brookline, Mass., and Dana D. Barnum, Dedham, Mass. *Treasurer*, Edgar N. Wrightington, Brookline, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

Charles F. Adams, Boston, Mass. W. C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. James B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederick E. Snow, Boston, Mass. William S. Spaulding, Boston, Mass. Edwin S. Webster, Newton, Mass. Charles G. Davis, Plymouth, Mass. Robert Winsor, Weston, Mass. William A. Wood, Boston, Mass. Myles Connors, Boston, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Malden, Mass. *Vice-President*, John S. Bartlett, Lynn, Mass. *Treasurer*, Micajah P. Clough, Lynn, Mass. *Clerk*, Charles S. Purinton, Plymouth, Mass. *General Manager*, George H. Priest, Brockton, Mass.

DIRECTORS.

Micajah P. Clough, Lynn, Mass. John S. Bartlett, Lynn, Mass. Charles S. Purinton, Plymouth, Mass. Marcus Beebe, Malden, Mass. H. K. Morrison, Lynn, Mass. B. N. Johnson, Lynn, Mass. R. C. Morse, Lynn, Mass. Stewart B. McLeod, Brockton, Mass. George H. Priest, Brockton, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, J. Henry Russell, Cambridge, Mass. *Vice-President*, Gustavus Goepper, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. William Minot, Boston, Mass. William Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Vice-President*, Karl S. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass. *Clerk*, Karl S. Barnes, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. George S. Wright, Watertown, Mass. Albert M. Barnes, Cambridge, Mass.

CAPE AND VINEYARD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Benjamin C. Cromwell, Vineyard Haven, Mass. *Treasurer and Clerk*, Eugene Carpenter, Falmouth, Mass. *Assistant Treasurers*, Ralph W. Coffin, Vineyard Haven, Mass., and Theodore Chaffin, Falmouth, Mass.

DIRECTORS.

Eugene Carpenter, Falmouth, Mass. Benjamin C. Cromwell, Vineyard Haven, Mass. Ralph W. Coffin, Vineyard Haven, Mass. John C. Hamblin, Oak Bluffs, Mass.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-Presidents*, Chauncey D. Parker, Boston, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, Winchester, Mass. Henry I. Harriman, Newton, Mass. Edward C. Mason, Winchester, Mass. Charles R. Adams, Brookline, Mass. Arthur H. Wellman, Topsfield, Mass.

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

TRUSTEES.

Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Vice-President, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

DIRECTORS.

George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank J. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Cambridge, Mass. Frank M. Sawtelle, Malden, Mass. Samuel J. Fowler, Cambridge, Mass. George O. Coole, Boston, Mass. F. Foster Sherbourne, Lexington, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Vice-President*, Frank E. Bidwell, Springfield, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

Clara M. Gardner, Chester, Mass. Frank E. Bidwell, Springfield, Mass. E. LeRoy Gardner, Chester, Mass.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, Roland B. Hussey, Nantucket, Mass. *Treasurer and Clerk*, Albert G. Brock, Nantucket, Mass.

DIRECTORS.

Roland B. Hussey, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. George C. Rule, Nantucket, Mass. William C. Brock, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. Charles R. Prichard, Beverly, Mass. Franklin E. Smith, Newton, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, William B. Nichols, Quincy, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, West Newton, Mass. Clarence E. Burgin, Quincy, Mass. Nathan G. Nickerson, Quincy, Mass. Robert Grant, Brookline, Mass. William B. Nichols, Quincy, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Chandler M. Wood, Winchester, Mass. *Vice-President*, Charles R. Adams, Boston, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Chandler M. Wood, Winchester, Mass. Vincent Goldthwaite, Wellesley, Mass. B. Devereux Barker, Boston, Mass. Thomas C. Fales, Egypt, Mass. Charles R. Adams, Boston, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. W. Gifford, Cambridge, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Assistant Treasurer*, Charles A. Alden, Arlington, Mass. *Clerk*, Arthur S. Bull, Boston, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. N. W. Gifford, Cambridge, Mass. W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Brookline, Mass. Edwin M. Richards, West Newton, Mass.

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Auditor*, Isaac C. Hall, West Medford, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield Mass. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Howard T. Sands, Melrose, Mass. Frank C. Sargent, Boston, Mass.

EASTHAMPTON GAS COMPANY:

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass. Fred C. Abercrombie, Turners Falls, Mass. Frank W. Hance, Turners Falls, Mass. Charles W. Hazelton, Montague City, Mass. Horace L. Clark, Easthampton, Mass. Charles H. Johnson, Easthampton, Mass. Frank E. Lyman, Easthampton, Mass. John N. Lyman, Easthampton, Mass.

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

PRINCIPAL OFFICERS.

President, Charles L. Edgar, Brookline, Mass. *Vice-President*, Walter C. Baylies, Taunton, Mass. *Treasurer*, Thomas K. Cummins, Milton, Mass. *Clerk*, Fred G. Havlin, Somerville, Mass.

DIRECTORS.

Charles F. Adams, Concord, Mass. Rodolphe L. Agassiz, Hamilton, Mass. Oliver Ames, North Easton, Mass. Walter C. Baylies, Taunton, Mass. I. Tucker Burr, Milton, Mass. Thomas K. Cummins, Milton, Mass. Charles L. Edgar, Brookline, Mass. Robert F. Herrick, Milton, Mass. George R. Jewett, Salem, Mass. Robert Saltonstall, Readville, Mass. John E. Thayer, Jr., South Lancaster, Mass. Robert Amory, Boston, Mass.

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

PRINCIPAL OFFICERS.

President, Frederick B. Howard, Brockton, Mass. *Vice-President*, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurers*, John T. G. Nichols, Cambridge, Mass., Lawrence E. Eustis, Cambridge, Mass., and Fred H. Farnham, Winchester, Mass. *Clerk*, Edward T. Clark, Boston, Mass. *Manager*, A. F. Nelson, Brockton, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Russell Robb, Concord, Mass. Charles S. Purinton, Plymouth, Mass. William C. Williams, Dedham, Mass. Frederick B. Howard, Brockton, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *First Vice-President and General Manager*, Roy F. Whitney, Fall River, Mass. *Second Vice-President*, George W. Lawrence, Greenfield, Mass. *Treasurer and Clerk*, Owen Durfee, Fall River, Mass. *Assistant Treasurer*, Andrew P. Nichols, Fall River, Mass.

DIRECTORS.

Thomas B. Bassett, Fall River, Mass. Jerome C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. William L. S. Brayton, Fall River, Mass. Simeon B. Chase, Fall River, Mass. Albert F. Dow, Fall River, Mass. Nathan Durfee, Fall River, Mass. Frederick O. Dodge, Fall River, Mass. Robert S. Goff, Fall River, Mass. Oliver S. Hawes, Fall River, Mass. George W. Lawrence, Greenfield, Mass. James E. Osborn, Fall River, Mass. J. Preston Rice, Boston, Mass. Roy F. Whitney, Fall River, Mass.

FALL RIVER GAS WORKS COMPANY.

PRINCIPAL OFFICERS.

President, Marey L. Sperry, Milton, Mass. *Vice-President*, Jason C. Leighton, Somerville, Mass. *Treasurer*, Edward T. Clark, Boston, Mass. *Assistant Treasurers*, J. T. G. Nichols, Cambridge, Mass., Lawrence E. Eustis, Cambridge, Mass., Fred H. Farnham, Winchester, Mass., and Sidney E. Baker, Fall River, Mass. *Clerk*, Henry B. Sawyer, Boston, Mass. *Manager*, Joseph E. Nute, Fall River, Mass.

DIRECTORS.

Philip Dexter, Boston, Mass. Alfred D. Foster, Milton, Mass. George C. Lee, Westwood, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Edward R. Utley, Cambridge, Mass. Edwin S. Webster, Newton, Mass. Marey L. Sperry, Milton, Mass.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Herbert I. Wallace, Fitchburg, Mass. Charles E. Ware, Fitchburg, Mass. Bernon E. Helme, Kingston, R. I. Horace P. Wood, Boston, Mass. Forest S. Smith, Boston, Mass.

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Paul B. Webber, Bedford, Mass. M. Bernard Webber, Bedford, Mass. Chandler W. Wood, Winchester, Mass.

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

PRINCIPAL OFFICERS.

President, Fred C. Abererombie, Turners Falls, Mass. *Vice-President*, Charles W. Schuler, Montague City, Mass. *Treasurer and Clerk*, Charles I. Hosmer, Turners Falls, Mass.

DIRECTORS.

Fred C. Aberbrombie, Turners Falls, Mass. C. W. Hazelton, Montague City, Mass. Charles W. Schuler, Montague City, Mass. M. H. Mahoney, Worcester, Mass. L. S. Field, Montague, Mass. W. G. Parsons, Millers Falls, Mass. Frank W. Hance, Turners Falls, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, Richard Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Francis S. Whittemore, Gardner, Mass. Henry I. Harriman, Newton, Mass. Philip Young, Boston, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Harold B. Lamont, Lexington, Mass. Bowen Tufts, Hull, Mass. James A. Stiles, Gardner, Mass. Chauncey D. Parker, Boston, Mass. Paul B. Webber, Bedford, Mass. Louis A. Greenwood, Gardner, Mass. Edward L. Bennett, Cambridge, Mass. Frank J. Pierce, Gardner, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Winchester, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Robert C. Morse, Milton, Mass. *Assistant Treasurer*, M. P. Clough, Lynn, Mass. *General Manager*, Ernest L. Munger, Gloucester, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred A. Barker, Gloucester, Mass. Robert C. Morse, Milton, Mass. M. P. Clough, Lynn, Mass. Joseph O. Proctor, Jr., Gloucester, Mass. Charles R. Prichard, Beverly, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, George W. Lawrence, Greenfield, Mass. *Treasurer*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurers*, Linwood E. Hewitt, Turners Falls, Mass., and Frank C. Keegan, Greenfield, Mass. *Clerk*, F. Leslie Foss, Greenfield, Mass.

DIRECTORS.

Joseph W. Stevens, Greenfield, Mass. George W. Lawrence, Greenfield, Mass. Charles C. Dyer, Greenfield, Mass. Eugene B. Blake, Greenfield, Mass. William B. Allen, Greenfield, Mass. Frederick H. Payne, Greenfield, Mass. John W. Smead, Greenfield, Mass.

GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Wallace L. Mason, Keene, N. H. *Treasurer*, Philip H. Faulkner, Keene, N. H. *Assistant Treasurer*, Edward L. Gay, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass. *Manager*, F. C. Butler, Greenfield, Mass.

DIRECTORS.

Wallace L. Mason, Keene, N. H. Allen Hollis, Concord, N. H. Charles N. Stoddard, Greenfield, Mass. Philip H. Faulkner, Keene, N. H. Ralph D. Smith, Keene, N. H.

HARVARD GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

HAVERHILL ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Howard T. Sands, Melrose, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman of Board of Directors*, Charles H. Tenney, Springfield, Mass.

DIRECTORS.

Charles H. Tenney, Springfield, Mass. Howard T. Sands, Melrose, Mass. Horace P. Wood, Boston, Mass. Samuel H. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. Forrest S. Smith, Boston, Mass. Albert B. Tenney, Lexington, Mass.

HAVERHILL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, Marcy L. Sperry, Milton, Mass. *Treasurer*, Henry B. Sawyer, Boston, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, Edward T. Clark, Allston, Mass. *Manager*, J. P. Ingle, Haverhill, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Frank B. Bemis, Beverly, Mass. Wallace B. Donham, Newton Center, Mass. George C. Lee, Westwood, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Edwin P. Webster, Newton, Mass.

HUNTINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry E. Stanton, Huntington, Mass. *Treasurer*, Eliza A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass.

DIRECTORS.

Henry E. Stanton, Huntington, Mass. Eliza A. Stanton, Huntington, Mass. Emroy E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

IPSWICH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Safford, Ipswich, Mass. *Treasurer and Clerk*, George E. Farley, Ipswich, Mass. *Manager*, Charles W. Brown, Ipswich, Mass.

DIRECTORS.

Daniel Safford, Ipswich, Mass. George E. Farley, Ipswich, Mass. Jennie T. Safford, Ipswich, Mass. Charles W. Brown, Ipswich, Mass. Emeline F. Farley, Ipswich, Mass.

LAWRENCE GAS COMPANY.

PRINCIPAL OFFICERS.

President, N. H. Emmons, Boston, Mass. *Vice-President*, I. McD. Garfield, Boston, Mass. *Treasurer*, R. W. Emmons, 2d, Boston, Mass. *Clerk*, H. R. Peverly, Melrose, Mass. *Agent*, F. H. Sargent, Lawrence, Mass.

DIRECTORS.

N. H. Emmons, Boston, Mass. R. W. Emmons, Boston, Mass. Frank Brewster, Boston, Mass. Walter Coulson, Lawrence, Mass. Franklin Butler, Lawrence, Mass. I. McD. Garfield, Boston, Mass. F. H. Sargent, Lawrence, Mass.

LEE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Bennett T. Gale, Lee, Mass. *Vice-President*, William L. Adam, Pittsfield, Mass. *Treasurer*, W. A. Whittlesey, Pittsfield, Mass. *Clerk and Manager*, Carl Wurtzbach, Lee, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. S. G. Colt, Pittsfield, Mass. Bennett T. Gale, Lee, Mass. James A. Rice, Lee, Mass. W. A. Whittlesey, Pittsfield, Mass. D. M. Wilcox, Lee, Mass. Carl Wurtzbach, Lee, Mass.

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

LEOMINSTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

LEXINGTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

THE LOWELL ELECTRIC LIGHT CORPORATION.

PRINCIPAL OFFICERS.

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LOWELL GAS LIGHT COMPANY.

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LUDLOW ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-President*, Joseph W. Stevens, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

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MALDEN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

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MALDEN AND MELROSE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Vice-President*, Howard T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Rockwell C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, Isaac S. Hall, Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

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PRINCIPAL OFFICERS.

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MARLBOROUGH-HUDSON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alonzo P. Weeks, Winchester, Mass. *Vice-Presidents*, Elihu G. Loomis, Bedford, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Alonzo P. Weeks, Winchester, Mass. Elihu G. Loomis, Bedford, Mass. Bowen Tufts, Hull, Mass. Paul B. Webber, Bedford, Mass. Edward L. Bennett, Cambridge, Mass.

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

MILFORD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

MILL RIVER ELECTRIC LIGHT COMPANY.

(WILLIAMSBURG.)

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Oliver Prescott, Dartmouth, Mass. *Vice-President*, Frank H. Gifford, New Bedford, Mass. *Treasurer and Clerk*, Charles R. Price, New Bedford, Mass. *General Manager*, William H. Snow, New Bedford, Mass.

DIRECTORS.

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Frank H. Gifford, New Bedford, Mass. Thomas F. Glennon, New Bedford, Mass.
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John S. Perry, New Bedford, Mass. William H. Pitman, New Bedford, Mass.
Oliver Prescott, Dartmouth, Mass. Charles R. Price, New Bedford, Mass. Frederic
Taber, New Bedford, Mass.

NEWBURYPORT GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur W. Wood, Arlington, Mass. *Vice-President*, N. N. Jones, Newburyport, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, William D. Kellogg, Arlington, Mass.

DIRECTORS.

Arthur W. Wood, Arlington, Mass. N. N. Jones, Newburyport, Mass. William C. Chick, Boston, Mass. J. Preston Rice, Boston, Mass. William G. Fisher, Newburyport, Mass. William E. Stanwood, Boston, Mass.

NEW ENGLAND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Henry I. Harriman, Newton, Mass. *Vice-President*, George S. Smith, Newton Center, Mass. *Treasurer*, William W. Brooks, Brookline, Mass. *Clerk*, Richard Y. Fitzgerald, Jamaica Plain, Mass.

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NEWTON AND WATERTOWN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Waldo A. Learned, Newton, Mass. *Vice-President*, Robert Grant, Brookline, Mass. *Treasurer and Clerk*, A. S. Bull, Boston, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass.

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NORTH ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NORTHAMPTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Harry F. Barrows, North Attleborough, Mass. *Treasurer and Clerk*, Edwin A. Coddington, North Attleborough, Mass.

DIRECTORS.

Harry F. Barrows, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Ira Barrows, New York, N. Y. Ira Richards, Jr., New York, N. Y.

NORTON POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Robert H. Hewins, Norton, Mass. Merton E. Grush, Winchester, Mass. Edward C. Mason, Winchester, Mass.

NORWOOD GAS COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Assistant Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Paul B. Webber, Bedford, Mass. Vincent Goldthwaite, Wellesley, Mass. Bowen Tufts, Hull, Mass. Chauncey D. Parker, Boston, Mass. Herbert M. Plimpton, Norwood, Mass. Louis E. Flye, Norwood, Mass. Edward C. Mason, Winchester, Mass.

OLD COLONY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Edward M. Farnsworth, Brookline, Mass. *Vice-President and Treasurer*, Edward M. Farnsworth, Jr., Brookline, Mass. *Clerk*, Howard B. Hall, East Braintree, Mass.

DIRECTORS.

Edward M. Farnsworth, Brookline, Mass. Edward M. Farnsworth, Jr., Brookline, Mass. G. Loring Briggs, Brookline, Mass. Thomas C. Fales, Egypt, Mass. Albert L. Lincoln, Brookline, Mass.

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, H. M. Chamberlain, Boston, Mass. *Vice-President*, T. F. Murray, Boston, Mass. *Clerk*, Daniel C. Parsons, Shirley, Mass.

DIRECTORS.

Charles Clough, Boston, Mass. H. M. Chamberlain, Boston, Mass. Stanley B. Fleet, Boston, Mass. Thomas Shortall, Boston, Mass.

PITTSFIELD COAL GAS COMPANY.

PRINCIPAL OFFICERS.

President, William L. Adam, Pittsfield, Mass. *Treasurer*, Harry A. Dunbar, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. George H. Tucker, Pittsfield, Mass. William G. Backus, Pittsfield, Mass. Thomas F. Plunkett, Pittsfield, Mass. Norman C. Hull, Pittsfield, Mass. Irving D. Ferrey, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass.

PITTSFIELD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Alexander Kennedy, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Edward A. Jones, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. Charles E. Merrill, Pittsfield, Mass. Henry R. Peirson, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass. W. A. Whittlesey, Pittsfield, Mass. Carl Wurtzbach, Lee, Mass.

PLYMOUTH ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, W. L. Boyden, Plymouth, Mass. *Treasurer*, A. Cleveland Bent, Taunton, Mass. *Assistant Treasurer*, George H. Williams, Plymouth, Mass. *Clerk*, Arthur Lord, Plymouth, Mass.

DIRECTORS.

A. Cleveland Bent, Taunton, Mass. W. L. Boyden, Plymouth, Mass. Arthur Lord, Plymouth, Mass. George H. Williams, Plymouth, Mass. Bowen Tufts, Hull, Mass.

PLYMOUTH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

Vice-President, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

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PROVINCETOWN LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, A. Cleveland Bent, Taunton, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, William H. Young, Provincetown, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. A. Cleveland Bent, Taunton, Mass. Arthur Lord, Plymouth, Mass. William H. Young, Provincetown, Mass. George H. Williams, Plymouth, Mass. Bowen Tufts, Hull, Mass. Walter Welch, Provincetown, Mass. Edward C. Mason, Winchester, Mass.

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PRINCIPAL OFFICERS.

President and *Treasurer*, Henry M. Faxon, Quincy, Mass. *Vice-President*, Thomas Fenno, Quincy, Mass. *Clerk*, Alva Morrison, Cambridge, Mass.

DIRECTORS.

Henry M. Faxon, Quincy, Mass. Thomas Fenno, Quincy, Mass. James E. Cashman, Quincy, Mass. Alva Morrison, Cambridge, Mass.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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SALEM ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, D. Edgar Manson, Brookline, Mass. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

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SALEM GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

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DIRECTORS.

Arthur B. Lisle, Warwick, R. I. Edwin A. Barrows, Providence, R. I. Jesse E. Gray, Seekonk, Mass.

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PRINCIPAL OFFICERS.

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DIRECTORS.

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Mass.

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COMPANY.

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Mason, Winchester, Mass.

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Hull, Mass. Charles R. Adams, Brookline, Mass. Edward C. Mason, Winchester,
Mass.

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PRINCIPAL OFFICERS.

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Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

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PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass.
James F. Bacon, Boston, Mass.

SPRINGFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Springfield, Mass. *First Vice-President*, D. Edgar Manson, Brookline, Mass. *Second Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Eugene Milliken, Longmeadow, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass.

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Albert B. Tenney, Lexington, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. William G. Wheat, Springfield, Mass. Frederick Harris, Springfield, Mass. Bernon E. Helme, Kingston, R. I. I. Peace Hazard, Syracuse, N. Y.

SUBURBAN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Albert B. Tenney, Lexington, Mass. *Vice-President*, H. T. Sands, Melrose, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, R. C. Tenney, Cambridge, Mass. *Clerk*, Horace P. Wood, Boston, Mass. *Auditor*, I. S. Hall, West Medford, Mass. *Chairman, Board of Directors*, Charles H. Tenney, Springfield, Mass.

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SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *Assistant Treasurer*, John J. O'Connell, Amherst, Mass.

DIRECTORS.

George W. Lawrence, Greenfield, Mass. Fred C. Abercrombie, Turners Falls, Mass. W. Rodman Peabody, Boston, Mass.

TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TURNERS FALLS POWER AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, George W. Lawrence, Greenfield, Mass. *Vice-Presidents*, Alvah Crocker, Fitchburg, Mass., and W. Rodman Peabody, Boston, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass. *First Assistant Treasurer*, Linwood E. Hewitt, Greenfield, Mass. *Second Assistant Treasurer*, William D. Kellogg, Boston, Mass. *Third Assistant Treasurer*, Robert W. Mitchell, Springfield, Mass.

DIRECTORS.

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TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George J. Murphy, Boston, Mass. *Vice-President*, Allan Forbes, Boston, Mass. *Treasurer*, C. S. Herrmann, Worcester, Mass. *Clerk*, R. Y. Fitzgerald, Boston, Mass.

DIRECTORS.

Henry I. Harriman, Boston, Mass. George J. Murphy, Boston, Mass. Allan Forbes, Boston, Mass. Ralph A. Powers, Boston, Mass.

UNION LIGHT AND POWER COMPANY.

(FRANKLIN.)

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Merton E. Grush, Winchester, Mass. Bowen Tufts, Hull, Mass. William S. Kimball, Foxborough, Mass. Charles R. Adams, Brookline, Mass. Edward C. Mason, Winchester, Mass.

UNITED ELECTRIC LIGHT COMPANY.

(SPRINGFIELD.)

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, George B. Holbrook, Hyannisport, Mass. *Treasurer and Clerk*, Walter L. Mulligan, Springfield, Mass. *Assistant Treasurer*, Joseph F. Lyons, Springfield, Mass.

DIRECTORS.

Robert W. Day, Springfield, Mass. Walter L. Mulligan, Springfield, Mass. George B. Holbrook, Hyannisport, Mass. William C. Godfrey, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass. Alfred Leeds, Springfield, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur H. Wellman, Topsfield, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Edward C. Mason, Winchester, Mass. Arthur H. Wellman, Topsfield, Mass. John H. Schoonmaker, Ware, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, N. T. Hurlburt, Webster, Mass. *Vice-President*, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Fred W. Johnson, Webster, Mass.

DIRECTORS.

John W. Dobbie, Webster, Mass. N. T. Hurlburt, Webster, Mass. Fred W. Johnson, Webster, Mass. Louis E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. John H. Platt, Webster, Mass. Herbert S. Shaw, Webster, Mass.

WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Elihu G. Loomis, Bedford, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Assistant Treasurer*, M. Bernard Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bowen Tufts, Hull, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Thomas C. Fales, Egypt, Mass. *Vice-President*, Chandler M. Wood, Winchester, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Thomas C. Fales, Egypt, Mass. Chandler M. Wood, Winchester, Mass. Nelson C. Fales, Cambridge, Mass. B. Devereux Barker, Boston, Mass. Vincent Goldthwaite, Wellesley, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Arthur H. Wellman, Topsfield, Mass., and Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Arthur H. Wellman, Topsfield, Mass. Bowen Tufts, Hull, Mass. Vincent Goldthwaite, Wellesley, Mass. Chauncey D. Parker, Boston, Mass. Edward I. Bennett, Cambridge, Mass. George W. Perry, Weymouth, Mass. Edward C. Mason, Winchester, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Bowen Tufts, Hull, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. Bowen Tufts, Hull, Mass. Frank C. Smith, Jr., Worcester, Mass. George W. Perry, Weymouth, Mass. Edward I. Bennett, Cambridge, Mass. Paul B. Webber, Bedford, Mass. Charles R. Adams, Brookline, Mass. E. D. Sargent, Winchendon, Mass. Edward C. Mason, Winchester, Mass.

WOBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. David P. Kimball, Boston, Mass. William E. Blodgett, Woburn, Mass. Archibald G. Monks, Waltham, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Arthur E. Childs, Harrisville, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Arthur E. Childs, Harrisville, N. H. George F. Howland, Auburndale, Mass. James F. Bacon, Boston, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President and General Manager, Robert W. Rollins, Worcester, Mass. *Assistant Treasurer and Clerk*, Arthur S. Longley, Worcester, Mass. *Assistant General Manager*, Fred H. Smith, Worcester, Mass.

DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. G. P. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. F. L. Coes, Worcester, Mass. C. E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. J. A. Denholm, Worcester, Mass. F. A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. W. E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Louis H. Buckley, Worcester, Mass. *Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer and Clerk*, De Witt Clinton, Worcester, Mass.

DIRECTORS.

Louis H. Buckley, Worcester, Mass. De Witt Clinton, Worcester, Mass. George Crompton, Worcester, Mass. Francis H. Dewey, Worcester, Mass. Paul B. Morgan, Worcester, Mass. Charles H. Tenney, Longmeadow, Mass. Charles G. Washburn, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. Burton H. Wright, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-Presidents*, Bowen Tufts, Hull, Mass., and Malcolm G. Chace, Providence, R. I. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Winchester, Mass.

DIRECTORS.

Chauncey D. Parker, Boston, Mass. George W. Perry, Weymouth, Mass. Bowen Tufts, Hull, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I. Gustavus Goepper, Cambridge, Mass. George B. Adams, Adams, Mass. Frank C. Smith, Worcester, Mass. Edward C. Mason, Winchester, Mass. Elihu G. Loomis, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass. Bryan R. Houghton, Boston, Mass.

APPENDIX B.—GAS AND ELECTRIC COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1920.

[From the returns made, as corrected by the Department.]

For localities supplied see pages 5 and 21.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

ASSETS.

Electric plant:

Lands and buildings,	\$42,386 07	
Steam plant,	29,160 92	
Electric plant,	85,359 88	
Overhead lines,	264,687 56	
Underground conduits, wires and cables,	2,816 62	
Transformers,	39,447 33	
Meters,	54,465 99	
Street lamps and fixtures,	5,554 81	
		\$523,879 18

Other assets:

Cash,	\$16,228 48	
Due for electricity,	33,323 80	
Sundry accounts due the company,	28,837 82	
Motors on hand,	13,148 95	
Electric tools and implements,	3,346 68	
Other electric materials and supplies on hand,	49,674 17	
Stable and garage equipment,	9,243 47	
Office furniture,	358 50	
Suspense account,	879 80	
Interest prepaid,	698 41	
Insurance,	1,502 79	
Investments (real estate),	2,293 60	
		159,536 47

Total assets as per books of the company,	\$683,415 65
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LIABILITIES.

Capital stock,	\$283,500 00
Coupon notes,	85,000 00
Other notes payable,	30,000 00

Unpaid bills,	\$49,148 01
Deposits by customers,	592 31
Premium realized on stock issues,	55,350 00
Depreciation reserve,	69,200 00
Amounts due from the company, not included above,	7,338 29
Total liabilities as per books of the company,	\$580,128 61
Profit and loss balance,	103,287 04
Total credits,	\$683,415 65

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$7,860 49	
For current bought,	142,403 89	
distribution,	56,912 91	
management,	38,802 42	
taxes,	15,622 28	
incidentals,	6,450 98	
	<hr/>	
	\$268,052 97	
Income from sale of electricity,		\$313,458 76
other sources,		1,833 36
Balance to profit and loss,	47,239 15	
	<hr/>	<hr/>
	\$315,292 12	\$315,292 12

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$95,238 68
Balance of manufacturing account,		47,239 15
Interest received,		815 64
Jobbing,		9,169 60
Other items of income,		573 43
Interest paid,	\$6,672 39	
Dividends declared,	22,680 00	
Depreciation reserve,	20,000 00	
Other items,	397 07	
Balance June 30, 1920,	103,287 04	
	<hr/>	<hr/>
	\$153,036 50	\$153,036 50

ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$1,002 90	
Buildings,	2,122 64	
Machinery and equipment,	2,795 71	
Mains,	33,829 02	
Services,	9,825 11	
Meters,	16,470 76	
	<hr/>	\$66,046 14
Electric plant:		
Substation,	\$15,570 81	
Overhead lines,	69,009 09	
Transformers,	12,020 15	
Meters,	10,921 51	
Street lamps and fixtures,	4,623 76	
	<hr/>	112,145 32

Other assets:

Cash,	\$4,740 96	
Due for gas,	2,228 81	
Due for electricity,	5,246 66	
Sundry accounts due the company,	3,582 53	
Other gas materials on hand,	1,299 88	
Gas arc lamps,	94 38	
Tools and implements,	838 37	
Motors on hand,	2,868 85	
Other electric materials and supplies on hand,	5,124 50	
Stable and garage equipment,	563 57	
Office furniture,	1,043 67	
Interest prepaid,	1,410 00	
		<u>\$29,042 18</u>

Total assets as per books of the company, \$207,233 64

LIABILITIES.

Capital stock,	\$162,000 00
Notes payable,	1,000 00
Unpaid bills,	13,386 37
Deposits by customers,	1,803 40
Unpaid dividends,	3,240 00
Premium realized on stock issues,	3,416 00
Amounts due from the company, not included above,	6,184 81

Total liabilities as per books of the company, \$191,030 58
Profit and loss balance, 16,203 06

Total credits, \$207,233 64

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$1 36	
For gas bought,	37,554 17	
distribution,	5,435 97	
management,	3,681 02	
taxes,	1,720 22	
incidentals,	582 26	
	<u>\$48,975 00</u>	
Operating expenses (electric):		
At station,	\$91 98	
For current bought,	25,011 57	
distribution,	5,214 16	
management,	6,989 86	
taxes,	3,595 26	
incidentals,	689 29	
	<u>41,592 12</u>	
Income from sale of gas,		\$48,336 91
sale of electricity,		71,660 30
other sources (electric),		1,529 34
Balance to profit and loss:		
Gas,		638 09
Electric,	31,597 52	
	<u>\$122,164 64</u>	<u>\$122,164 64</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$13,316 84
Balance of gas manufacturing account,	\$638 09	
Balance of electric manufacturing account,		31,597 52
Interest received,		12 75
Jobbing,		1,705 61
Interest paid,	7,770 57	
Dividends declared,	11,040 00	
Depreciation,	5,345 97	
Other items,	5,635 03	
Balance June 30, 1920,	16,203 06	
	<hr/>	<hr/>
	\$46,632 72	\$46,632 72

THE AGAWAM ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$47,606 26	
Transformers,	6,638 05	
Meters,	5,563 33	
Street lamps and fixtures,	209 49	
	<hr/>	\$60,017 13
Other assets:		
Cash,	\$3,472 64	
Due for electricity,	1,578 84	
Sundry accounts due the company,	280 85	
Other electric materials and supplies on hand,	3,993 15	
Office furniture,	1 00	
Taxes prepaid,	36 74	
Interest prepaid,	100 84	
Insurance,	337 79	
Investments (securities),	15,000 00	
	<hr/>	24,801 85
Total assets as per books of the company,		\$84,818 98

LIABILITIES.

Capital stock,	\$45,000 00
Notes payable,	10,000 00
Unpaid bills,	8,113 20
Deposits by customers,	258 00
Reserves,	675 00
Amounts due from the company, not included above,	1,067 80
	<hr/>
Total liabilities as per books of the company,	\$65,114 00
Profit and loss balance,	19,704 98
	<hr/>
Total credits,	\$84,818 98

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
For current bought,	\$3,525 12		
distribution,	4,493 83		
management,	4,545 50		
taxes,	1,883 93		
incidentals,	194 53		
		\$14,642 91	
Income from sale of electricity,			\$18,355 15
Balance to profit and loss,		3,712 24	
		<u>\$18,355 15</u>	<u>\$18,355 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$18,648 98
Balance of manufacturing account,		3,712 24
Interest received,		644 46
Jobbing,		68 77
Other items of income,		325 26
Interest paid,	\$557 57	
Dividends declared,	2,700 00	
Other items,	437 16	
Balance June 30, 1920,	19,704 98	
	<u>\$23,399 71</u>	<u>\$23,399 71</u>

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
For current bought,	\$16,052 04		
distribution,	6,541 71		
management,	4,879 64		
taxes,	562 24		
incidentals,	3,051 40		
		\$31,087 03	
Income from sale of electricity,			\$34,151 41
other sources,			3,150 27
Balance,		6,214 65	
		<u>\$37,301 68</u>	<u>\$37,301 68</u>

AMERICAN WOOLEN COMPANY.

(South Royalston.)

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
For current bought,	\$365 75		
distribution,	375 00		
		\$740 75	
Income from sale of electricity,			\$614 15
Balance,			126 60
		<u>\$740 75</u>	<u>\$740 75</u>

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$21,907 46
Steam plant,	36,247 44
Electric plant,	48,388 95
Overhead lines,	223,013 49
Transformers,	24,527 86
Meters,	26,694 85

 \$380,780 05

Other assets:

Unfinished construction,	\$995 90
Cash,	59,269 18
Notes receivable,	1,108 44
Due for electricity,	19,663 12
Sundry accounts due the company,	9,177 75
Suspense account,	11,227 21
House wiring rented,	5,422 07
Lamps rented,	660 75
Motors,	4,154 22
Electric tools and implements,	290 75
Other electric materials and supplies on hand,	14,902 63
Stable and garage equipment,	3,263 32
Office furniture,	5,441 04
Reserve fund,	13,231 63
Taxes prepaid,	34 71
Interest prepaid,	778 52
Insurance,	100 61
Investments (securities),	450 00
Coupon note expense prepaid,	1,716 96

 151,888 81

 Total assets as per books of the company, \$532,668 86

LIABILITIES.

Capital stock,	\$305,000 00
Coupon notes,	46,900 00
Other notes payable,	118,900 00
Unpaid bills,	14,258 70
Deposits by customers,	2,456 00
Interest accrued but not due,	281 35
Premium realized on stock issues,	24,500 00
Reserves,	4,467 26
Amounts due from the company, not included above,	6,048 55

 Total liabilities as per books of the company, \$522,811 86
 Profit and loss balance, 9,857 00

 Total credits, \$532,668 86

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$65,964 47	
distribution,	14,274 53	
management,	11,119 98	
taxes,	12,723 88	
incidentals,	1,376 14	
	<hr/>	
	\$105,459 00	
Income from sale of electricity,		\$147,519 12
other sources,		7,653 88
Balance to profit and loss,	49,714 00	
	<hr/>	<hr/>
	\$155,173 00	\$155,173 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$9,853 31
Balance of manufacturing account,		49,714 00
Interest received,		3,996 65
Jobbing,		1,068 87
Transfer from reserve for bad debts,		433 44
Other items of income,		261 44
Interest paid,	\$12,567 16	
Dividends declared,	27,450 00	
Coupon note expense,	858 48	
Depreciation,	6,752 05	
Reserves,	1,897 47	
Other items,	5,945 55	
Balance June 30, 1920,	9,857 00	
	<hr/>	<hr/>
	\$65,327 71	\$65,327 71

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$6,725 16	
Machinery and equipment,	68,519 12	
Mains and services,	95,361 53	
Meters,	14,041 18	
	<hr/>	\$184,646 99
Other assets:		
Cash,	\$3,411 70	
Notes receivable,	1,806 50	
Due for gas,	14,974 30	
Sundry accounts due the company,	4,868 69	
Gas coal on hand,	240 00	
Coke on hand,	300 00	
Enrichers on hand,	1,360 00	
Purifying materials on hand,	100 00	
Other gas materials on hand,	375 00	
Stoves on hand,	1,175 00	

Other assets — *Concluded.*

Gas fixtures on hand,	\$950 00	
Gas tools and implements,	542 75	
Office furniture,	599 27	
		<hr/>
		\$30,703 21
Total assets as per books of the company,		\$215,350 20
Profit and loss balance,		46,442 81
		<hr/>
Total debits,		\$261,793 01

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	31,800 00
Unpaid bills,	7,886 39
Deposits by customers,	794 75
Interest due but not paid,	2,750 00
Amounts due from the company, not included above,	98,561 87
	<hr/>
Total liabilities as per books of the company,	\$261,793 01

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$37,956 19	
For distribution,	4,291 36	
management,	7,711 65	
taxes,	2,004 80	
incidentals,	4,840 74	
	<hr/>	
	\$56,804 74	
Income from sale of gas,		\$61,460 25
other sources,		218 60
Balance to profit and loss,	4,874 11	
	<hr/>	<hr/>
	\$61,678 85	\$61,678 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$51,430 99	
Balance of manufacturing account,		\$4,874 11
Jobbing,		593 23
Interest paid,	479 16	
Balance June 30, 1920,		46,442 81
	<hr/>	<hr/>
	\$51,910 15	\$51,910 15

AMHERST GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$4,917 00
Machinery, equipment and holders,	34,634 26
Mains,	43,438 04
Services,	12,408 78
Meters,	7,200 03
	<hr/>
	\$102,598 11

Electric plant:

Lands,	\$500 00
Substation and equipment,	15,429 37
Overhead lines,	263,585 80
Transformers,	19,528 13
Meters,	18,089 23

\$317,132 53

Other assets:

Cash,	\$11,990 58
Notes receivable,	44,645 46
Due for gas,	2,101 68
Due for electricity,	10,897 90
Sundry accounts due the company,	4,582 70
Gas coal on hand,	3,808 32
Coke on hand,	10 30
Enrichers on hand,	3,493 31
Other gas materials on hand,	1,955 08
Electric tools and implements,	200 00
Other electric materials and supplies on hand,	6,574 52
Garage equipment and auto,	2,873 03
Office furniture,	1,580 67
Interest,	2,488 03
Expense prepaid,	140 84
Insurance,	1,010 72
Investments (liberty bonds),	15,250 00
Notes discounted,	2,083 33

115,686 47

Total assets as per books of the company, \$535,417 11

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	30,000 00
Notes payable,	169,000 00
Unpaid bills,	8,175 47
Deposits by customers,	1,396 15
Unpaid dividends,	4,500 00
Interest accrued but not due,	1,074 55
Reserves,	393 48
Amounts due from the company, not included above,	7,248 99

Total liabilities as per books of the company, \$521,788 64
Profit and loss balance, 13,628 47

Total credits, \$535,417 11

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$18,474 59	
For distribution,	2,895 03	
management,	3,563 62	
taxes,	2,446 87	
incidentals,	788 06	
	<hr/>	\$23,168 17

		Dr.	Cr.
Operating expenses (electric):			
At station,	\$4,349 93		
For current bought,	36,791 03		
distribution,	11,697 99		
management,	8,531 39		
taxes,	8,316 42		
incidentals,	1,817 19		
		\$71,503 95	
Income from sale of gas,			\$30,718 70
sale of electricity,			111,891 70
Balance to profit and loss:			
Gas,		2,550 53	
Electric,		40,387 75	
		<u>\$142,610 40</u>	<u>\$142,610 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$10,355 88
Balance of gas manufacturing account,		2,550 53
Balance of electric manufacturing account,		40,387 75
Interest received,		3,273 74
Rents,		45 00
Other items of income,		1,693 16
Interest paid,	\$12,563 41	
Dividends declared,	18,000 00	
Depreciation,	12,602 54	
Other items,	1,511 64	
Balance June 30, 1920,	13,628 47	
	<u>\$58,306 06</u>	<u>\$58,306 06</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$33,148 72	
Buildings,	85,829 29	
Machinery and equipment,	145,535 17	
Holders,	78,104 48	
Mains,	352,630 35	
Services,	39,774 41	
Meters,	65,254 18	
		\$800,276 60
Other assets:		
Cash,	\$1,962 83	
Due for gas,	24,936 42	
Sundry accounts due the company,	20,178 53	
Gas coal and coke on hand,	5,471 97	
Enrichers on hand,	5,402 34	
Purifying materials on hand,	790 27	
Other gas materials on hand,	59,821 34	
Gas arc lamps,	2,628 49	
Fixtures on hand,	140 62	
Gas tools and implements,	3,546 83	
Stable and garage equipment,	2,210 80	

Other assets — *Concluded.*

Office furniture,	\$4,703 56	
Interest prepaid,	13,450 00	
Investments (securities),	200 00	
		<hr/>
		\$145,444 00
Total assets as per books of the company,		<hr/>
		\$945,720 60

LIABILITIES.

Capital stock,	\$450,000 00
Bonds issued,	100,000 00
Notes payable,	286,000 00
Unpaid bills,	34,490 41
Deposits by customers,	8,083 12
Unpaid dividends,	9,000 00
Interest accrued but not due,	1,250 00
Amounts due from the company, not included above,	43,675 42
	<hr/>
Total liabilities as per books of the company,	\$932,498 95
Profit and loss balance,	13,221 65
	<hr/>
Total credits,	\$945,720 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$116,403 58	
For gas bought,	79 79	
distribution,	26,436 81	
management,	33,433 89	
taxes,	17,274 99	
incidentals,	5,047 08	
	<hr/>	
	\$198,676 14	
Income from sale of gas,		\$276,728 59
other sources,		911 55
Balance to profit and loss,	78,964 00	
	<hr/>	<hr/>
	\$277,640 14	\$277,640 14

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$13,874 13
Balance of manufacturing account,		78,964 00
Interest received,		285 86
Rents,		561 00
Jobbing,		3,732 42
Other items of income,		116 52
Interest paid,	\$27,466 01	
Dividends declared,	36,000 00	
Depreciation,	16,104 12	
Other items,	4,742 15	
Balance June 30, 1920,	13,221 65	
	<hr/>	<hr/>
	\$97,533 93	\$97,533 93

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$12,028 73
Machinery and equipment,	37,895 72
Mains,	49,243 89
Services,	31,245 30
Meters,	10,011 40

 \$140,425 04

Electric plant:

Buildings,	\$68,032 73
Steam plant,	61,431 79
Electric plant,	128,224 32
Hydraulic plant equipment,	282,848 07
Overhead lines,	303,343 70
Transformers,	22,289 30
Meters,	38,032 93
Street lamps and fixtures,	2,614 34

 906,817 18

Other assets:

Unfinished construction,	\$8,476 09
Cash,	39,086 08
Due for gas,	3,352 30
Due for electricity,	60,018 73
Sundry accounts due the company,	18,152 89
Gas coal on hand,	4,383 42
Enrichers on hand,	1,410 13
Purifying materials on hand,	86 28
Stoves on hand,	3,512 90
Gas tools and implements,	506 00
Electric fuel on hand,	10,859 08
Motors,	2,069 64
Electric tools and implements,	1,977 06
Other electric materials and supplies on hand,	18,539 09
Stable and garage equipment,	687 66
Office furniture,	6,513 72
Reserve fund,	19,850 00
Interest prepaid,	2,953 00
Insurance,	4,962 90
Investments (real estate),	3,071 36
Investments (machinery),	3,239 19
Taxes prepaid,	78 21
Suspense account,	5,233 27

 219,019 00

 Total assets as per books of the company, \$1,266,261 22

LIABILITIES.

Capital stock,	\$757,000 00
Bonds issued,	12,000 00
Coupon notes,	70,000 00
Other notes payable,	254,200 00
Unpaid bills,	12,192 65

Deposits by customers,	\$2,740 00
Unpaid dividends,	19,930 87
Interest accrued but not due,	1,815 46
Premium realized on stock issues,	84,000 00
Reserves,	2,567 92
Amounts due from the company, not included above,	16,143 24

Total liabilities as per books of the company,	\$1,232,590 14
Profit and loss balance,	33,671 08

Total credits,	\$1,266,261 22
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MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$14,471 45	
For distribution,	3,671 89	
management,	2,095 46	
taxes,	4,339 90	
incidentals,	544 24	
	<hr/>	
	\$25,122 94	
Operating expenses (electric):		
At station,	\$86,941 87	
For current bought,	62,530 57	
distribution,	15,329 32	
management,	8,161 01	
taxes,	26,642 03	
incidentals,	5,427 70	
	<hr/>	
	205,032 50	
Income from sale of gas,		\$34,253 53
other sources (gas),		316 50
sale of electricity,		302,945 44
other sources (electric),		446 28
Balance to profit and loss:		
Gas,	9,447 09	
Electric,	98,359 22	
	<hr/>	
	\$337,961 75	\$337,961 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$33,109 44
Balance of gas manufacturing account,		9,447 09
Balance of electric manufacturing account,		98,359 22
Interest received,		3,252 68
Rents,		69 77
Jobbing,		4,598 42
Other items of income,		250 00
Interest paid,	\$24,921 16	
Dividends declared,	69,135 86	
Depreciation,	6,350 00	
Reserve for bad debts,	2,000 00	
Other items,	13,008 52	
Balance June 30, 1920,	33,671 08	
	<hr/>	
	\$149,086 62	\$149,086 62

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Gas plant:

Lands,	\$39,095 70	
Buildings,	15,255 98	
Machinery and equipment,	2,988 99	
Holders,	61,653 87	
Mains,	68,254 72	
Services,	2,124 93	
Meters,	25,772 52	
	<hr/>	\$215,146 71

Other assets: -

Cash,	\$18,574 21	
Due for gas,	8,821 82	
Sundry accounts due the company,	799 49	
Gas coal on hand,	1,555 40	
Other gas materials on hand,	579 28	
Stoves on hand,	640 60	
Gas fixtures on hand,	328 29	
Gas tools and implements,	117 50	
Stable and garage equipment,	113 15	
Office furniture,	1,003 84	
Investments (real estate),	1,117 91	
Investments (securities),	16,328 13	
	<hr/>	49,979 62

Total assets as per books of the company, \$265,126 33

LIABILITIES.

Capital stock,	\$116,000 00
Unpaid bills,	11,740 63
Deposits by customers,	850 00
Premium realized on stock issues,	43,500 00

Total liabilities as per books of the company, \$172,090 63

Profit and loss balance, 93,035 70

Total credits, \$265,126 33

MANUFACTURING ACCOUNT.

Operating expenses:

	DR.	CR.
For gas bought,	\$97,327 66	
distribution,	17,101 64	
management,	8,900 51	
taxes,	7,123 84	
incidentals,	1,844 72	
	<hr/>	
	\$132,298 37	
Income from sale of gas,		\$148,210 12
Balance to profit and loss,	15,911 75	
	<hr/>	<hr/>
	\$148,210 12	\$148,210 12

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$95,779 61
Balance of manufacturing account,		15,911 75
Interest received,		981 26
Rents,		968 54
Jobbing,		3,078 45
Other items of income,		5 10
Interest paid,	\$46 89	
Dividends declared,	13,920 00	
Depreciation,	6,275 62	
Other items,	3,446 50	
Balance June 30, 1920,	93,035 70	
	<hr/>	<hr/>
	\$116,724 71	\$116,724 71

ATTLEBORO STEAM AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$24,892 91	
Buildings,	55,758 30	
Steam plant,	2,009 80	
Electric plant,	20,220 96	
Overhead lines,	111,178 51	
Transformers,	37,314 48	
Meters,	21,761 30	
Street lamps and fixtures,	3,699 81	
	<hr/>	\$276,836 07

Other assets:

Office building,	\$26,572 88	
Cash,	43,091 87	
Due for electricity,	17,204 49	
Sundry accounts due the company,	17,274 82	
Electric fuel on hand,	1,254 00	
Motors on hand,	5,413 69	
Electric tools and implements,	1,834 21	
Other electric materials and supplies on hand,	4,513 87	
Stable and garage equipment,	1,411 75	
Office furniture,	4,015 07	
Reserve fund,	28,866 85	
Insurance,	189 45	
Investments (real estate),	1,069 06	
	<hr/>	152,712 01

Total assets as per books of the company, \$429,548 08

LIABILITIES.

Capital stock,	\$275,000 00
Notes payable,	29,217 73
Unpaid bills,	15,795 51

Deposits by customers,	\$1,402 00
Unpaid dividends,	8,250 00
Premium realized on stock issues,	20,000 00
<hr/>	
Total liabilities as per books of the company,	\$349,665 24
Profit and loss balance,	79,882 84
<hr/>	
Total credits,	\$429,548 08

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$4,934 21	
For current bought,	70,126 79	
distribution,	12,332 86	
management,	20,891 13	
taxes,	22,125 92	
incidentals,	1,124 80	
	<hr/>	
	\$131,535 71	
Income from sale of electricity,		\$211,825 36
Balance to profit and loss,	80,289 65	
	<hr/>	<hr/>
	\$211,825 36	\$211,825 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$76,877 17
Balance of manufacturing account,		80,289 65
Interest received,		5,576 49
Rents,		347 00
Jobbing,		1,150 16
Other items of income,		206 38
Interest paid,	\$1,828 40	
Dividends declared,	46,750 00	
Depreciation,	32,253 03	
Other items,	3,732 58	
Balance June 30, 1920,	79,882 84	
	<hr/>	<hr/>
	\$164,446 85	\$164,446 85

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:	
Lands,	\$500 00
Buildings,	2,395 23
Steam plant,	1,999 90
Electric plant,	8,624 10
Overhead lines,	37,022 59
Transformers,	8,284 85
Meters,	6,849 37
Street lamps and fixtures,	2,458 67
	<hr/>
	\$68,134 71

Other assets:

Cash,	\$2,393 04	
Due for electricity,	3,356 25	
Sundry accounts due the company,	1,471 96	
Electric fuel on hand,	5 31	
Motors on hand,	143 64	
Electric tools and implements,	737 32	
Other electric materials and supplies on hand,	4,464 88	
Stable and garage equipment,	1,306 15	
Office furniture,	571 20	
Investments (real estate),	1,000 00	
		<u>\$15,449 75</u>
Total assets as per books of the company,		\$83,584 46

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	8,500 00
Notes payable,	29,500 00
Unpaid bills,	2,563 87
Deposits by customers,	1,201 09
Unpaid dividends,	900 00
Interest accrued but not due,	141 67
Amounts due from the company, not included above,	3,054 47
	<u>\$75,861 10</u>
Total liabilities as per books of the company,	7,723 36
Profit and loss balance,	
	<u>\$83,584 46</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$581 00	
For current bought,	21,580 00	
distribution,	7,190 76	
management,	5,666 14	
taxes,	2,607 65	
incidentals,	1,117 51	
	<u>\$38,743 06</u>	
Income from sale of electricity,		\$49,349 83
other sources,		312 80
Balance to profit and loss,	10,919 57	
	<u>\$49,662 63</u>	<u>\$49,662 63</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$9,489 32
Balance of manufacturing account,		10,919 57
Interest received,		74 74
Rents,		72 00
Jobbing,		272 97
Other items of income,		22 41
Interest paid,	\$3,045 78	
Dividends declared,	4,500 00	
Depreciation,	3,484 92	
Other items,	2,096 95	
Balance June 30, 1920,	7,723 36	
	<u>\$20,851 01</u>	<u>\$20,851 01</u>

BARNES, A. W., STEAM SPECIALTY COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$34,817 21	
For distribution,	640 79	
taxes,	139 77	
incidentals,	464 51	
	<hr/>	
	\$36,062 28	
Income from sale of electricity,		\$18,538 01
other sources,		24,169 60
Balance,	6,645 33	
	<hr/>	<hr/>
	\$42,707 61	\$42,707 61

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$125,543 63	
Machinery and equipment,	82,052 71	
Mains and services,	276,550 03	
Meters,	50,029 12	
	<hr/>	\$534,175 49
Electric plant:		
Lands and buildings,	\$85,670 82	
Steam plant,	91,568 69	
Electric plant,	72,233 75	
Overhead lines,	146,772 88	
Underground conduits,	175,782 34	
Underground wires and cables,	113,126 48	
Transformers,	25,575 06	
Meters,	29,278 98	
Street lamps and fixtures,	13,267 97	
	<hr/>	753,276 97
Other assets:		
Office building,	\$104,201 91	
Cash,	8,894 42	
Due for gas,	10,689 40	
Due for electricity,	12,196 48	
Sundry accounts due the company,	14,560 32	
Gas coal on hand,	15,649 83	
Coke on hand,	1,350 00	
Tar on hand,	1,522 12	
Enrichers on hand,	2,604 40	
Purifying materials on hand,	486 00	
Other gas materials on hand,	162 72	
Stoves on hand,	11,761 63	
Gas fixtures on hand,	352 29	
Electric fuel on hand,	5,841 45	
Electric fixtures on hand,	5,064 07	
Other electric materials and supplies on hand,	1,830 97	

Other assets — *Concluded.*

Stable and garage equipment,	\$3,720 88
Office furniture,	7,239 63
Investments (securities),	34,650 00
	<hr/>
	\$242,778 52

Total assets as per books of the company, \$1,530,230 98

LIABILITIES.

Capital stock,	\$687,500 00
Notes payable,	116,000 00
Unpaid bills,	24,701 02
Deposits by customers,	5,371 00
Premium realized on stock issues,	355,250 00
Depreciation reserve,	19,813 23

Total liabilities as per books of the company, \$1,208,635 25

Profit and loss balance, 321,595 73

Total credits, \$1,530,230 98

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$92,638 82	
For distribution,	22,741 86	
management,	20,760 30	
taxes,	13,900 32	
incidentals,	2,859 44	
	<hr/>	
	\$152,900 74	
Operating expenses (electric):		
At station,	\$90,164 92	
For distribution,	24,581 51	
management,	19,823 93	
taxes,	25,483 88	
incidentals,	3,740 51	
	<hr/>	
	163,794 75	
Income from sale of gas,		\$185,748 75
residuals,		3,923 94
other sources (gas),		370 75
sale of electricity,		228,756 69
other sources (electric),		11,429 21
Balance to profit and loss:		
Gas,	37,142 70	
Electric,	76,391 15	
	<hr/>	
	\$430,229 34	\$430,229 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$299,998 84
Balance of gas manufacturing account,		37,142 70
Balance of electric manufacturing account,		76,391 15
Interest received,		1,660 79
Rents,		5,481 31
Jobbing,		5,679 13
Other items of income,		250 34

	Dr.	Cr.
Interest paid,	\$4,777 83	
Dividends declared,	82,500 00	
Depreciation,	12,876 66	
Other items,	4,854 04	
Balance June 30, 1920,	321,595 73	
	<hr/>	<hr/>
	\$426,604 26	\$426,604 26

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:		
Machinery and equipment,	\$4,097 80	
Mains,	11,250 29	
Services,	3,947 32	
Meters,	3,756 57	
	<hr/>	\$23,051 98
Electric plant:		
Overhead lines,	\$38,981 15	
Transformers,	3,222 33	
Meters,	4,785 94	
Street lamps and fixtures,	532 73	
	<hr/>	47,522 15
Other assets:		
Unfinished construction,	\$445 26	
Cash,	21,262 25	
Due for gas,	753 00	
Due for electricity,	2,159 57	
Sundry accounts due the company,	708 15	
Electric tools and implements,	63 96	
Other electric materials and supplies on hand,	772 64	
Stable and garage equipment,	580 90	
Office furniture and supplies,	540 69	
Reserve fund,	4,841 10	
Prepaid interest,	332 41	
Prepaid taxes,	35 59	
Insurance,	43 00	
Investments (securities),	50 00	
	<hr/>	32,588 52
Total assets as per books of the company,		\$103,162 65

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	34,500 00
Unpaid bills,	3,843 35
Deposits by customers,	757 47
Interest accrued but not due,	146 67
Reserves,	1,637 35
Amounts due from the company, not included above,	509 59
	<hr/>
Total liabilities as per books of the company,	\$101,394 43
Profit and loss balance,	1,768 22
	<hr/>
Total credits,	\$103,162 65

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
For gas bought,	\$5,804 70	
distribution,	1,741 87	
management,	1,228 65	
taxes,	748 04	
incidentals,	69 13	
	<hr/>	
	\$9,592 39	
Operating expenses (electric):		
For current bought,	\$13,349 87	
distribution,	3,748 38	
management,	2,466 03	
taxes,	759 26	
incidentals,	425 09	
	<hr/>	
	20,748 63	
Income from sale of gas,		\$10,812 58
other sources (gas),		24 96
sale of electricity,		28,285 56
other sources (electric),		4,079 84
Balance to profit and loss:		
Gas,	1,245 15	
Electric,	11,616 77	
	<hr/>	
	\$43,202 94	\$43,202 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$1,761 49
Balance of gas manufacturing account,		1,245 15
Balance of electric manufacturing account,		11,616 77
Interest received,		662 20
Jobbing,		485 85
Other items of income,		28 48
Interest paid,	\$3,414 09	
Dividends declared,	3,600 00	
Depreciation,	2,253 27	
Reserves,	785 77	
Other items,	3,978 59	
Balance June 30, 1920,	1,768 22	
	<hr/>	
	\$15,799 94	\$15,799 94

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

(Not in operation since Oct. 1, 1918.)

ASSETS.

Electric plant:	
Steam plant,	\$9,780 06
Electric plant,	7,894 61
Overhead lines,	4,363 52
Meters,	2,679 90
Lamps and fixtures,	1,890 77
	<hr/>
	\$26,608 86

Other assets:

Electric fuel on hand,	\$195 88	
Electric tools and implements,	82 00	
Other electric materials and supplies on hand, .	90 40	
		<u>\$368 28</u>

Total assets as per books of the company,	\$26,977 14
Profit and loss balance,	10,840 95

Total debits,	\$37,818 09
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LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	17,000 00
Unpaid bills,	3,325 09
Deposits by customers,	193 00
Amounts due from the company, not included above,	7,800 00

Total liabilities as per books of the company,	\$37,818 09
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For taxes,	\$28 20	
Balance to profit and loss,		\$28 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$10,812 75	
Balance of manufacturing account,	28 20	
Balance June 30, 1920,		\$10,840 95
	<u>\$10,840 95</u>	<u>\$10,840 95</u>

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$5,711,943 73
Machinery and equipment,	7,370,082 05
Mains,	10,517,464 66
Services,	1,677,987 69
Meters,	1,826,118 38
	<u>\$27,103,596 51</u>

Other assets:

Printing plant,	\$6,739 16
Cash,	181,556 13
Notes receivable,	5,065 00
Due for gas,	569,467 00
Sundry accounts due the company,	212,724 53
Gas coal on hand,	109,760 74
Coke on hand,	177,478 92
Tar, ammoniacal liquor, fuel oil and gas on hand,	11,516 58
Enrichers on hand,	169,008 55
Purifying materials on hand,	6,417 44

Other assets — *Concluded.*

Other gas materials on hand,	\$559,179 36	
Stoves,	271,575 16	
Gas arc lamps,	65,067 85	
Pay roll suspense,	18,411 94	
Stable and garage equipment,	98,919 09	
Office furniture,	55,981 29	
Insurance and other suspense,	20,303 98	
Investments (securities),	585 00	
	<hr/>	\$2,539,757 72
Total assets as per books of the company,		\$29,643,354 23

LIABILITIES.

Capital stock,	\$15,124,600 00
Coupon notes,	3,500,000 00
Other notes payable,	850,000 00
Unpaid bills,	460,586 79
Deposits by customers,	246,570 31
Interest accrued but not due,	75,403 42
Premium realized on stock issues,	8,893,264 80
Reserves,	199,008 53
Amounts due from the company, not included above,	262,211 08
Total liabilities as per books of the company,	\$29,611,644 93
Profit and loss balance,	31,709 30
Total credits,	\$29,643,354 23

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$3,206,053 16	
For gas bought,	878,458 76	
distribution,	1,090,709 19	
management,	410,350 60	
taxes,	672,433 99	
incidentals,	203,937 09	
	<hr/>	
	\$6,461,942 79	
Income from sale of gas,		\$7,590,013 77
residuals,		16,858 38
other sources,		11,936 81
Balance to profit and loss,	1,156,866 17	
	<hr/>	
	\$7,618,808 96	\$7,618,808 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$258,505 10
Balance of manufacturing account,		1,156,866 17
Interest received,		10,074 19
Rents,		7,484 08
Jobbing,		1,452 35
Other items of income,		6,191 80
Interest paid,	\$277,656 67	
Dividends declared,	1,058,722 00	
Depreciation,	11,006 77	
Other items,	61,478 95	
Balance June 30, 1920,	31,709 30	
	<hr/>	
	\$1,440,573 69	\$1,440,573 69

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$253,344	85
Machinery and equipment,	282,083	45
Holders,	212,294	19
Mains,	717,733	84
Services,	218,324	03
Meters,	187,740	57
	<hr/>	\$1,871,520 93

Other assets:

Cash,	\$158,310	92
Notes receivable,	275	00
Due for gas,	67,199	34
Ammonia on hand,	689	69
Sundry accounts due the company,	56,777	49
Gas coal on hand,	3,593	96
Coke on hand,	2,918	34
Tar on hand,	14,281	01
Enrichers on hand,	5,282	70
Purifying materials on hand,	1,830	35
Other gas materials on hand,	2,251	49
Stoves and other stock on hand,	87,066	31
Gas on hand,	1,546	05
Gas tools and implements,	9,598	05
Prepaid interest,	6,410	12
Stable and garage equipment,	21,932	86
Office furniture,	11,942	21
Prepaid legal and other expenses,	11,569	28
Reserve fund,	476	75
Insurance,	2,861	96
Investments (real estate),	2,700	00
Investments (securities),	48,001	00
	<hr/>	517,514 88

Total assets as per books of the company, \$2,389,035 81

LIABILITIES.

Capital stock,	\$1,537,000	00
Bonds issued,	100,000	00
Notes payable,	625,000	00
Unpaid bills,	51,945	49
Deposits by customers,	10,487	40
Interest accrued but not due,	2,996	64
Depreciation reserve,	18,316	03
Other reserves,	11,957	17
	<hr/>	

Total liabilities as per books of the company, \$2,357,702 73

Profit and loss balance, 31,333 08

Total credits, \$2,389,035 81

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At works,	\$424,283 21		
For distribution,	70,088 50		
management,	92,604 88		
taxes,	50,202 91		
incidentals,	27,811 91		
		\$664,991 41	
Income from sale of gas,			\$755,994 75
residuals,			52,733 19
Balance to profit and loss,		143,736 53	
		<u>\$808,727 94</u>	<u>\$808,727 94</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$14,708 52
Balance of manufacturing account,		143,736 53
Interest received,		4,604 56
Rents,		479 79
Jobbing,		5,241 54
Transfer from reserve account,		30,000 00
Other items of income,		1,572 34
Interest paid,	\$47,400 14	
Depreciation reserve,	118,600 00	
Other items,	3,010 06	
Balance June 30, 1920,	31,333 08	
	<u>\$200,343 28</u>	<u>\$200,343 28</u>

BUZZARDS BAY ELECTRIC COMPANY.

MANUFACTURING ACCOUNT (TO MAY 31, 1920).

Operating expenses:		Dr.	Cr.
At station,	\$6,032 96		
For current bought,	37,387 93		
distribution,	20,019 43		
management,	12,866 34		
taxes,	11,088 18		
incidentals,	5,103 98		
		\$92,498 82	
Income from sale of electricity,			\$130,092 83
Balance to profit and loss,		37,594 01	
		<u>\$130,092 83</u>	<u>\$130,092 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$30,812 54	
Balance of manufacturing account,		\$37,594 01
Adjustment in profit and loss account,		11,465 42
Other items of income,		1,425 00
Interest paid,	2,843 02	
Other items,	2,839 43	
Balance May 31, 1920,	13,989 44	
	<u>\$50,484 43</u>	<u>\$50,484 43</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands and buildings,	\$277,839 74	
Steam plant,	595,407 25	
Electric plant,	222,770 29	
Overhead lines,	228,796 31	
Underground conduits,	280,845 65	
Underground wires and cables,	211,424 38	
Transformers,	74,747 97	
Meters,	92,493 47	
Street lamps and fixtures,	10,225 48	
		<hr/>
		\$1,994,550 54

Other assets:

Cash,	\$61,669 97	
Due for electricity,	42,907 00	
Sundry accounts due the company,	33,331 22	
Electric fuel on hand,	16,722 65	
Motors on hand,	3,162 89	
Other electric materials and supplies on hand,	91,118 93	
Stable and garage equipment,	26,712 73	
Office furniture,	3,351 39	
Coupon note discount,	12,420 00	
Investments (real estate),	45,500 00	
Investments (securities),	164,100 00	
		<hr/>
		500,996 78

Total assets as per books of the company, \$2,495,547 32

LIABILITIES.

Capital stock,	\$1,000,000 00	
Coupon notes,	500,000 00	
Other notes payable,	165,000 00	
Unpaid bills,	59,587 19	
Deposits by customers,	24,560 41	
Premium realized on stock issues,	420,000 00	
Reserves,	119,140 73	
Amounts due from the company, not included above,	15,069 85	
		<hr/>

Total liabilities as per books of the company, \$2,303,358 18

Profit and loss balance, 192,189 14

Total credits, \$2,495,547 32

MANUFACTURING ACCOUNT.

Operating expenses:

	Dr.	Cr.
At station,	\$440,845 96	
For current bought,	964 51	
distribution,	158,034 03	
management,	86,922 53	
taxes,	93,955 76	
incidentals,	19,098 99	
	<hr/>	
	\$799,821 78	

	Dr.	Cr.
Income from sale of electricity,		\$1,097,783 82
other sources,		7,001 57
Balance to profit and loss,	\$304,963 61	
	<u>\$1,104,785 39</u>	<u>\$1,104,785 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$202,131 78
Balance of manufacturing account,		304,963 61
Interest received,		8,088 75
Rents,		3,020 00
Jobbing,		13,258 52
Transfer from reserves, for special dividends, . .		80,000 00
Other items of income,		2,485 92
Interest paid,	\$41,722 18	
Dividends declared,	200,000 00	
Depreciation,	100,000 00	
Reserve,	45,000 00	
Reserve (miscellaneous sales surplus),	23,342 91	
Other items,	11,694 35	
Balance June 30, 1920,	192,189 14	
	<u>\$613,948 58</u>	<u>\$613,948 58</u>

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$464,495 10	
Machinery and equipment,	1,103,372 45	
Holders,	612,756 60	
Mains,	778,176 68	
Meters,	188,000 00	
	<u>\$3,146,800 83</u>	

Other assets:

Office building,	\$120,000 00	
Unfinished construction,	13,348 14	
Cash,	78,406 65	
Notes receivable,	133,825 95	
Due for gas,	47,005 18	
Sundry accounts due the company,	48,978 21	
Coal on hand,	35,400 81	
Coke on hand,	14,936 90	
Enrichers on hand,	11,153 04	
Purifying materials on hand,	6,640 39	
Other gas materials on hand,	73,840 74	
Stoves on hand,	29,145 16	
Gas fixtures on hand,	1,693 40	
Gas tools and implements,	895 95	
Stable and garage equipment,	15,100 00	
Office furniture,	4,000 00	
Reserve fund,	37,832 13	
Investments (barge "Henry Endicott"),	29,233 04	
Investments (securities),	20 00	
	<u>701,455 69</u>	

Total assets as per books of the company, \$3,848,256 52

LIABILITIES.

Capital stock,	\$1,680,000 00
Coupon notes,	300,000 00
Other notes payable,	70,300 00
Unpaid bills,	139,284 66
Deposits by customers,	40,855 00
Unpaid dividends,	1,088 00
Interest due but not paid,	476 16
Interest accrued but not due,	2,885 83
Premium realized on stock issues,	955,965 50
Profit sharing plan,	26,442 20
Reserves,	62,864 73
Amounts due from the company, not included above,	1,471 09

Total liabilities as per books of the company,	\$3,281,633 17
Profit and loss balance,	566,623 35

Total credits,	\$3,848,256 52
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$864,782 35	
For gas bought,	169 29	
distribution,	211,948 34	
management,	79,641 63	
taxes,	118,929 29	
incidentals,	49,561 80	
	\$1,325,032 70	
Income from sale of gas,		\$1,347,397 27
residuals,		235,922 14
other sources,		74 00
Balance to profit and loss,	258,360 71	
	\$1,583,393 41	\$1,583,393 41

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$558,539 98
Balance of manufacturing account,		258,360 71
Interest received,		3,930 77
Rents,		317 68
Jobbing,		8,664 78
Other items of income,		258 53
Interest paid,	\$26,361 44	
Dividends declared,	168,000 00	
Depreciation,	43,545 13	
Replacement reserve,	20,000 00	
Other items,	5,542 53	
Balance June 30, 1920,	566,623 35	
	\$830,072 45	\$830,072 45

CAPE AND VINEYARD ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$2,797 81	
Machinery and equipment,	10,062 36	
Mains,	9,415 72	
Services,	1,660 66	
Meters,	2,895 89	
	<hr/>	\$26,832 44
Electric plant:		
Lands,	\$10,610 62	
Buildings,	38,724 01	
Steam plant,	112,419 84	
Electric plant,	46,774 37	
Overhead lines,	352,316 95	
Transformers,	27,977 90	
Meters,	9,367 52	
Street lamps and fixtures,	58,523 68	
	<hr/>	656,714 89
Other assets:		
Cash,	\$15,510 92	
Notes receivable,	2,109 96	
Due for gas and electricity,	16,419 60	
Sundry accounts due the company,	9,505 13	
Gas coal on hand,	233 85	
Electric fuel on hand,	5,728 10	
Other electric materials and supplies on hand,	1,861 37	
Stable and garage equipment,	8,879 02	
Office furniture,	3,669 21	
Suspense accounts,	6,194 62	
Prepaid accounts,	422 83	
	<hr/>	70,534 61
Total assets as per books of the company,		\$754,081 94
Profit and loss balance,		47,745 15
		<hr/>
Total debits,		\$801,827 09

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	122,539 02
Unpaid bills,	11,487 45
Depreciation reserve,	4,281 26
Other reserves,	572 37
Amounts due from the company, not included above,	626,946 99
	<hr/>
Total liabilities as per books of the company,	\$801,827 09

MANUFACTURING ACCOUNT. (FROM JUNE 1, 1920).

Operating expenses (gas):	Dr.	Cr.
At works,	\$829 75	
For distribution,	50 00	
	<hr/>	\$879 75

	Dr.	Cr.
Operating expenses (electric):		
At station,	\$3,551 96	
For current bought,	1,012 02	
distribution,	2,665 25	
management,	2,456 94	
incidentals,	94 00	
	<hr/>	
	\$9,780 17	
Income from sale of gas,		\$298 39
sale of electricity,		18,095 93
Balance to profit and loss:		
Gas,		581 36
Electric,	8,315 76	
	<hr/>	<hr/>
	\$18,975 68	\$18,975 68

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 1, 1920, from Vineyard Lighting Company,	\$54,418 08	
Balance June 1, 1920, from Buzzards Bay Electric Company,		\$13,989 44
Balance of gas manufacturing account,	581 36	
Balance of electric manufacturing account,		8,315 76
Jobbing,		35 47
Other items of income,		256 32
Interest paid,	15,321 20	
Other items,	21 50	
Balance, June 30, 1920,		47,745 15
	<hr/>	<hr/>
	\$70,342 14	\$70,342 14

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$4,432 10	
Substation equipment,	68,965 35	
Overhead lines,	654,018 74	
Transformers,	58,476 99	
Meters,	53,022 82	
	<hr/>	\$838,916 00
Other assets:		
Unfinished construction,	\$24,973 20	
Store and house wiring,	7,958 25	
Cash,	78,762 09	
Notes receivable,	5,357 58	
Due for electricity,	36,624 76	
Sundry accounts due the company,	20,585 87	
Inventory suspense account,	1,074 76	
Construction expense (street lights),	2,850 00	
Electric fuel on hand,	1,852 07	
Motors,	4,393 39	
Electric stoves rented,	70 00	

Other assets — *Concluded.*

Electric tools and implements,	\$2,279 46	
Other electric materials and supplies on hand,	17,602 26	
Stable and garage equipment,	7,299 78	
Office furniture,	5,889 75	
Reserve funds,	56,960 17	
Sinking fund,	55,562 08	
Insurance, interest and taxes,	4,554 70	
Investments (securities and accrued interest),	4,190 00	
Investments (real estate),	2,976 80	
		<hr/>
		\$341,816 97

Total assets as per books of the company, \$1,180,732 97

LIABILITIES.

Capital stock,	\$470,500 00
Bonds issued,	150,000 00
Coupon notes,	32,000 00
Other notes payable,	383,580 00
Unpaid bills,	39,945 32
Deposits by customers,	1,925 50
Interest accrued but not due,	5,164 42
Premium realized on stock issues,	9,525 00
Reserves,	13,112 69
Amounts due from the company, not included above,	31,322 36

Total liabilities as per books of the company, \$1,137,075 29

Profit and loss balance, 43,657 68

Total credits, \$1,180,732 97

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$14,180 78	
For current bought,	213,860 48	
distribution,	34,523 80	
management,	22,457 28	
taxes,	19,010 41	
incidentals,	5,157 26	
	<hr/>	
	\$309,190 01	
Income from sale of electricity,		\$387,651 07
other sources,		15,397 32
Balance to profit and loss,	93,858 38	
	<hr/>	
	\$403,048 39	\$403,048 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$43,650 75
Balance of manufacturing account,		93,858 38
Interest received,		8,365 53
Rents,		228 24
Jobbing,		5,048 03
Other items of income,		326 57
Interest paid,	\$43,365 93	
Dividends declared,	36,731 25	
Depreciation,	8,128 06	

	DR.	CR.
Reserves,	\$6,442 02	
Other items,	13,152 56	
Balance June 30, 1920,	43,657 68	
	<hr/>	<hr/>
	\$151,477 50	\$151,477 50

CENTRAL MASSACHUSETTS POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Electric plant:		
Lands,	} No value stated.	
Buildings,		
Water wheels,		
Water power rights,		
Electric plant,		
Additional land, buildings, water power equipment and electrical machinery,		\$250,902 02
Other assets:		
Cash,	\$14,436 37	
Sundry accounts due the company,	17,963 88	
	<hr/>	32,400 25
Total assets as per books of the company,		\$283,302 27

LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 9, 1912: —	
3,000 common (no value stated); 2,250 preferred (no value stated).	
Issued for cash, 2,250 preferred shares,	\$225,000 00
Reserve for dividends,	2,250 00
Accounts payable,	101 88
Surplus paid in under agreement and declaration of trust,	25,000 00
	<hr/>
Total liabilities as per books of the company,	\$252,351 88
Profit and loss balance,	30,950 39
	<hr/>
Total credits,	\$283,302 27

MANUFACTURING ACCOUNT.

	DR.	CR.
Income from sale of electricity,		\$45,952 27
Balance to profit and loss,	\$45,952 27	

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$17,788 34
Balance of manufacturing account,		45,952 27
Interest received,		209 78
Rents,		5,000 00
Dividends declared,	\$33,000 00	
Depreciation,	5,000 00	
Balance June 30, 1920,	30,950 39	
	<hr/>	<hr/>
	\$68,950 39	\$68,950 39

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Steam plant,	\$1,282 50	
Electric plant,	1,239 75	
Overhead lines,	1,406 07	
Meters,	62 13	
Street lamps and fixtures,	128 84	
	<hr/>	\$4,119 29
Other assets:		
Cash,	\$131 20	
Due for electricity,	750 38	
Electric lamps on hand,	18 00	
Other electric materials and supplies on hand,	38 60	
	<hr/>	938 18
Total assets as per books of the company,		<hr/> \$5,057 47

LIABILITIES.

Capital stock,	\$3,000 00
Unpaid bills,	225 42
Amounts due from the company, not included above,	123 98
	<hr/>
Total liabilities as per books of the company,	\$3,349 40
Profit and loss balance,	1,708 07
	<hr/>
Total credits,	\$5,057 47

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,168 50	
For distribution,	675 00	
management,	63 32	
taxes,	101 57	
	<hr/>	
	\$2,008 39	
Income from sale of electricity,		\$1,695 62
Balance to profit and loss,		312 77
	<hr/>	<hr/>
	\$2,008 39	\$2,008 39

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$2,020 84
Balance of manufacturing account,	\$312 77	
Balance June 30, 1920,	1,708 07	
	<hr/>	<hr/>
	\$2,020 84	\$2,020 84

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$183,961 93	
Buildings, machinery and equipment,	392,715 11	
Mains,	197,490 25	
Meters,	74,951 47	
	<hr/>	\$849,118 76
Electric plant:		
Lands,	\$1,000 00	
Overhead lines,	18,026 99	
Underground conduits, wires and cables,	116,220 92	
Transformers,	20,637 08	
Meters,	9,234 46	
Street lamps and fixtures,	958 42	
	<hr/>	166,077 87
Other assets:		
Office building,	\$25,000 00	
Cash,	72,221 99	
Due for gas,	35,108 12	
Due for electricity,	20,418 18	
Sundry accounts due the company,	40,276 98	
Gas coal on hand,	38,518 01	
Coke on hand,	5,365 00	
Other gas materials on hand,	6,310 87	
Stoves on hand,	5,130 07	
Other electric materials and supplies on hand,	12,912 30	
Insurance,	3,553 62	
Investments (real estate),	2,106 03	
Investments (securities),	101,511 37	
	<hr/>	368,432 54
Total assets as per books of the company,		\$1,383,629 17

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	350,000 00
Unpaid bills,	76,730 80
Deposits by customers,	27,438 19
Premium realized on stock issues,	91,901 12
Amounts due from the company, not included above,	6,859 91
Total liabilities as per books of the company,	\$1,152,930 02
Profit and loss balance,	230,699 15
Total credits,	\$1,383,629 17

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$383,941 41	
For gas bought,	1,005 97	
distribution,	43,310 04	
management,	19,883 09	
taxes,	34,376 69	
incidentals,	14,973 53	
	<hr/>	\$497,490 73

Operating expenses (electric):		Dr.	Cr.
At station,	\$7,400 00		
For current bought,	70,925 48		
distribution,	38,279 52		
management,	9,845 87		
taxes,	12,388 59		
incidentals,	5,282 30		
		\$144,121 76	
Income from sale of gas,			\$402,323 53
residuals,			165,585 75
other sources (gas),			297 11
sale of electricity,			196,808 05
Balance to profit and loss:			
Gas,		70,715 66	
Electric,		52,686 29	
		<u>\$765,014 44</u>	<u>\$765,014 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$219,722 80
Balance of gas manufacturing account,		70,715 66
Balance of electric manufacturing account,		52,686 29
Interest received,		5,067 18
Rents,		1,463 81
Other items of income,		17,958 65
Interest paid,	\$19,947 13	
Dividends declared,	90,000 00	
Depreciation,	24,773 59	
Other items,	2,194 52	
Balance June 30, 1920,	230,699 15	
	<u>\$367,614 39</u>	<u>\$367,614 39</u>

CHESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:			
Lands,	\$1,100 00		
Buildings,	100 05		
Oil engine plant,	1,004 45		
Electric plant,	2,123 12		
Hydraulic plant equipment,	2,068 88		
Overhead lines,	1,500 69		
Meters,	919 94		
Street lamps and fixtures,	128 91		
			\$8,946 04
Other assets:			
Cash,	\$636 94		
Due for electricity,	473 81		
Electric fuel on hand,	24 00		
Electric fixtures on hand,	34 05		
Electric tools and implements,	108 22		
Other electric materials and supplies on hand,	206 00		
Stable and garage equipment,	325 41		
Office furniture,	141 89		
			<u>1,950 32</u>
Total assets as per books of the company,			<u>\$10,896 36</u>

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	3,500 00
Unpaid bills,	421 36
Interest accrued but not due,	75 00
Amounts due from the company, not included above,	1,500 00
Total liabilities as per books of the company,	<u>\$10,496 36</u>
Profit and loss balance,	400 00
Total credits,	<u>\$10,896 36</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$3,008 08	
For distribution,	785 30	
management,	555 20	
taxes,	109 28	
incidentals,	71 28	
	<u>\$4,529 14</u>	
Income from sale of electricity,		\$5,737 71
Balance to profit and loss,	1,208 57	
	<u>\$5,737 71</u>	<u>\$5,737 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$300 00
Balance of manufacturing account,		1,208 57
Interest paid,	\$178 57	
Dividends declared,	300 00	
Depreciation,	630 00	
Balance June 30, 1920,	400 00	
	<u>\$1,508 57</u>	<u>\$1,508 57</u>

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Gas plant:		
Lands,	\$726 00	
Buildings,	3,454 58	
Machinery and equipment,	9,776 09	
Holders,	10,653 31	
Mains and services,	11,467 29	
Meters,	3,897 50	
	<u>\$39,974 77</u>	
Electric plant:		
Lands,	\$734 50	
Buildings,	2,719 66	
Steam plant,	13,994 42	
Electric plant,	7,983 99	
Overhead lines,	9,549 07	
Transformers,	1,464 37	
Meters,	3,926 39	
Street lamps and fixtures,	534 96	
	<u>40,907 36</u>	

Other assets:

Cash,	\$1,077 23	
Due for gas,	2,611 64	
Due for electricity,	2,321 86	
Sundry accounts due the company,	1,437 98	
Gas coal on hand,	1,517 42	
Other gas materials on hand,	468 59	
Stoves on hand,	122 32	
Gas tools and implements,	35 00	
Electric fuel on hand,	4,395 62	
Electric tools and implements,	24 90	
Other electric materials and supplies on hand,	1,186 78	
Office furniture,	110 27	
Investments (wharf property),	8,000 00	
Investments (securities),	7,300 00	
		\$30,609 61
Total assets as per books of the company,		\$111,491 74

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	25,500 00
Notes payable,	40,500 00
Deposits by customers,	169 89
Total liabilities as per books of the company,	\$106,169 89
Profit and loss balance,	5,321 85
Total credits,	\$111,491 74

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$11,269 41	
For distribution,	1,553 64	
management,	2,262 71	
taxes,	576 57	
incidentals,	793 11	
	\$16,455 44	
Operating expenses (electric):		
At station,	\$8,451 51	
For distribution,	2,311 18	
management,	2,262 72	
taxes,	1,153 15	
incidentals,	746 22	
	14,924 78	
Income from sale of gas,		\$18,068 91
residuals,		1,705 60
other sources (gas),		171 70
sale of electricity,		15,733 12
other sources (electric),		918 03
Balance to profit and loss:		
Gas,	3,490 77	
Electric,	1,726 37	
	\$36,597 36	\$36,597 36

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$5,064 94
Balance of gas manufacturing account,		3,490 77
Balance of electric manufacturing account,		1,726 37
Interest received,		188 97
Jobbing,		440 02
Other items of income,		1,797 00
Interest paid,	\$2,013 82	
Dividends declared,	3,200 00	
Depreciation,	2,000 00	
Other items,	172 40	
Balance June 30, 1920,	5,321 85	
	<hr/>	<hr/>
	\$12,708 07	\$12,708 07

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Gas plant:		
Lands and buildings,	\$14,030 26	
Machinery and equipment,	86,763 71	
Mains,	598,685 47	
Services,	104,294 22	
Meters,	115,309 02	
	<hr/>	\$919,082 68
Other assets:		
Gas arc lamps,	\$5,474 67	
Cash,	7,862 78	
Due for gas,	14,134 17	
Sundry accounts due the company,	9,079 70	
Coal on hand,	667 86	
Gas on hand,	140 25	
Other gas materials on hand,	44,136 41	
Stable and garage equipment,	11,494 63	
Office furniture,	3,442 91	
Pay roll suspense,	453 64	
Insurance,	965 00	
Investments (securities),	125 08	
	<hr/>	97,977 10
Total assets as per books of the company,		\$1,017,059 78

LIABILITIES.

Capital stock,	\$918,000 00
Notes payable,	20,000 00
Unpaid bills,	22,610 22
Deposits by customers,	10,159 04
Depreciation reserve,	18,820 58
Other reserves,	11,785 62
Amounts due from the company, not included above,	14,184 74
	<hr/>
Total liabilities as per books of the company,	\$1,015,560 20
Profit and loss balance,	1,499 58
	<hr/>
Total credits,	\$1,017,059 78

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For gas bought,	\$172,945 91	
distribution,	39,167 20	
management,	28,136 35	
taxes,	30,421 75	
incidentals,	4,854 61	
	<hr/>	
	\$275,525 82	
Income from sale of gas,		\$349,102 66
other sources,		150 34
Balance to profit and loss,	73,727 18	
	<hr/>	<hr/>
	\$349,253 00	\$349,253 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,	\$9,784 33	
Balance of manufacturing account,		\$73,727 18
Interest received,		869 02
Jobbing,		3,864 15
Other items of income,		51 03
Interest paid,	10,722 38	
Dividends declared,	55,510 00	
Depreciation,	275 90	
Other items,	719 19	
Balance June 30, 1920,	1,499 58	
	<hr/>	<hr/>
	\$78,511 38	\$78,511 38

CLINTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,000 00	
Buildings,	10,900 85	
Machinery and equipment,	43,875 67	
Holders,	12,994 00	
Mains,	42,282 21	
Services,	12,836 85	
Meters,	12,301 44	
	<hr/>	\$139,191 02
Electric plant:		
Lands,	\$5,000 00	
Buildings,	23,010 67	
Steam plant,	5,824 84	
Electric plant,	19,957 96	
Overhead lines,	112,016 10	
Transformers,	11,850 07	
Meters,	12,864 85	
Street lamps and fixtures,	10,518 30	
	<hr/>	\$201,042 79

Other assets:

Cash,	\$4,091 17	
Due for gas,	6,306 09	
Due for electricity,	8,239 05	
Sundry accounts due the company,	9,178 18	
Gas coal on hand,	6,312 97	
Coke on hand,	26 14	
Enrichers on hand,	1,320 61	
Other gas materials on hand,	7,437 86	
Motors on hand,	2,059 97	
Tools and implements,	448 10	
Other electric materials and supplies on hand,	5,672 36	
Stable and garage equipment,	1,875 70	
Office furniture,	1,827 33	
		<u>\$54,795 53</u>
Total assets as per books of the company,		\$395,029 34

LIABILITIES.

Capital stock,	\$183,000 00
Bonds issued,	110,000 00
Notes payable,	60,500 00
Unpaid bills,	11,749 97
Deposits by customers,	4,075 86
Unpaid dividends,	1,830 00
Interest due but not paid,	1,307 84
Amounts due from the company, not included above,	11,930 92
	<u>\$384,394 59</u>
Total liabilities as per books of the company,	10,634 75
Profit and loss balance,	
	<u>\$395,029 34</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$31,154 38	
For distribution,	3,424 93	
management,	5,696 09	
taxes,	3,838 13	
incidentals,	1,205 83	
	<u>\$45,319 36</u>	
Operating expenses (electric):		
At station,	\$4,054 76	
For current bought,	35,585 42	
distribution,	9,085 23	
management,	10,109 95	
taxes,	7,688 11	
incidentals,	1,054 79	
	<u>67,578 26</u>	
Income from sale of gas,		\$52,584 45
other sources (gas),		18 00
sale of electricity,		114,240 89
other sources (electric),		729 22
Balance to profit and loss:		
Gas,	7,283 09	
Electric,	47,391 85	
	<u>\$167,572 56</u>	<u>\$167,572 56</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$3,710 90
Balance of gas manufacturing account,		7,283 09
Balance of electric manufacturing account,		47,391 85
Interest received,		275 58
Jobbing,		4,129 35
Other items of income,		254 99
Interest paid,	\$10,420 19	
Dividends declared,	21,960 00	
Depreciation,	16,066 53	
Other items,	3,964 29	
Balance June 30, 1920,	10,634 75	
	<hr/>	<hr/>
	\$63,045 76	\$63,045 76

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,497 87	
Buildings,	1,175 93	
Machinery, equipment and holders,	30,300 61	
Mains,	182,267 47	
Services,	15,178 18	
Meters,	27,928 92	
	<hr/>	\$261,348 98
Other assets:		
Cash,	\$7,349 77	
Due for gas,	15,798 08	
Sundry accounts due the company,	7,294 23	
Other gas materials on hand,	17,588 79	
Stable and garage equipment,	941 03	
Office furniture,	2,981 97	
Reserve fund,	6,207 52	
Bond discount,	8,399 78	
Insurance,	543 59	
Investments (real estate),	1,500 00	
Investments (securities),	265 00	
	<hr/>	68,869 76
Total assets as per books of the company,		\$330,218 74

LIABILITIES.

Capital stock,	\$155,950 00
Bonds issued,	100,000 00
Notes payable,	11,500 00
Unpaid bills,	19,856 69
Deposits by customers,	4,314 00
Interest accrued but not due,	1,500 00
Premium realized on stock issues,	7,190 00
Reserves,	6,207 52
Total liabilities as per books of the company,	\$306,518 21
Profit and loss balance,	23,700 53
Total credits,	\$330,218 74

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$1,928 33	
For gas bought,	69,739 10	
distribution,	6,607 54	
management,	25,672 42	
taxes,	7,593 23	
incidentals,	1,178 29	
	<hr/>	
	\$112,718 91	
Income from sale of gas,		\$141,234 38
other sources,		547 45
Balance to profit and loss,	29,062 92	
	<hr/>	<hr/>
	\$141,781 83	\$141,781 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$25,937 76
Balance of manufacturing account,		29,062 92
Interest received,		238 54
Jobbing,		3,258 18
Other items of income,		103 30
Interest paid,	\$6,846 86	
Dividends declared,	15,595 00	
Depreciation,	8,616 26	
Reserve,	3,000 00	
Other items,	842 05	
Balance June 30, 1920,	23,700 53	
	<hr/>	<hr/>
	\$58,600 70	\$58,600 70

EAST BOSTON GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$292,130 99
Machinery and equipment,	410,558 26
Mains,	291,637 01
Services,	68,567 78
Meters,	145,806 00
	<hr/>
	\$1,208,700 04
Other assets:	
Cash,	\$11,678 15
Due for gas,	48,007 67
Sundry accounts due the company,	15,613 16
Gas coal on hand,	9,297 15
Tar on hand,	2,525 40
Enrichers on hand,	1,023 81
Gas on hand,	1,019 15
Other gas materials on hand,	100,721 29
Stoves and appliances,	8,567 64
Stable and garage equipment,	9,270 79
Office furniture,	6,428 18
Pay roll suspense,	922 83
Interest suspense,	5,923 33
Insurance,	997 66
	<hr/>
	221,996 21
Total assets as per books of the company,	<hr/>
	\$1,430,696 25

LIABILITIES.

Capital stock,	\$575,000 00
Notes payable,	410,000 00
Unpaid bills,	45,115 75
Deposits by customers,	71,089 18
Premium realized on stock issues,	11,000 00
Depreciation reserve,	5,000 00
Other reserves,	22,485 40
Amounts due from the company, not included above,	12,141 26
Total liabilities as per books of the company,	\$1,151,831 59
Profit and loss balance,	278,864 66
Total credits,	\$1,430,696 25

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$9,490 40	
For gas bought,	396,457 65	
distribution,	69,875 91	
management,	70,112 03	
taxes,	39,985 00	
incidentals,	13,496 95	
	<hr/>	
	\$599,417 94	
Income from sale of gas,		\$641,750 21
residuals,		60 04
other sources,		2,092 76
Balance to profit and loss,	44,485 07	
	<hr/>	<hr/>
	\$643,903 01	\$643,903 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$274,935 31
Balance of manufacturing account,		44,485 07
Interest received,		1,327 78
Rents,		414 00
Jobbing,		22,461 54
Other items of income,		289 60
Interest paid,	\$27,936 95	
Dividends declared,	34,500 00	
Depreciation,	222 15	
Other items,	2,389 54	
Balance June 30, 1920,	278,864 66	
	<hr/>	<hr/>
	\$343,913 30	\$343,913 30

EASTERN MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$42,931 15
Substations, etc.,	12,334 38
Substation equipment,	40,910 36
Overhead lines,	85,940 46
Underground wires and cables,	155,549 79
	<hr/>
	\$337,666 14

Other assets:

Unfinished construction,	\$56,846 03	
Cash,	4,024 15	
Due for electricity,	47,772 39	
Sundry accounts due the company,	770 46	
Electric tools and implements,	2,389 72	
Other electric materials and supplies on hand,	7,853 96	
Suspense accounts,	9,515 54	
Investments (securities),	10,000 00	
		<hr/>
		\$139,172 25
Total assets as per books of the company,		<hr/>
		\$476,838 39

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	110,500 00
Notes payable,	29,500 00
Unpaid bills,	110,078 95
Interest accrued but not due,	3,116 50
Depreciation reserve,	38,750 08
Amounts due from the company, not included above,	7,189 07
	<hr/>
Total liabilities as per books of the company,	\$449,134 60
Profit and loss balance,	27,703 79
	<hr/>
Total credits,	\$476,838 39

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$900 00	
For current bought,	335,393 82	
distribution,	18,526 56	
management,	4,163 86	
taxes,	12,553 85	
incidentals,	1,064 23	
	<hr/>	
	\$372,602 32	
Income from sale of electricity,		\$426,582 18
Balance to profit and loss,	53,979 86	
	<hr/>	<hr/>
	\$426,582 18	\$426,582 18

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$18,774 60
Balance of manufacturing account,		53,979 86
Interest received,		762 66
Jobbing,		38 94
Other items of income,		24 68
Interest paid,	\$11,367 67	
Dividends declared,	15,000 00	
Depreciation reserve,	18,665 72	
Other items,	843 56	
Balance June 30, 1920,	27,703 79	
	<hr/>	<hr/>
	\$73,580 74	\$73,580 74

EASTHAMPTON GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,191 28	
Buildings,	11,766 97	
Machinery and equipment,	40,657 38	
Mains and services,	46,051 86	
Meters,	13,598 85	
	<hr/>	\$116,266 34
Electric plant:		
Lands,	\$200 00	
Buildings,	3,182 48	
Electric plant,	9,309 68	
Overhead lines,	73,901 82	
Transformers,	10,736 54	
Meters,	11,001 04	
	<hr/>	108,331 56
Other assets:		
Cash,	\$15,733 33	
Notes receivable,	200 00	
Due for gas,	1,035 97	
Due for electricity,	4,465 88	
Sundry accounts due the company,	2,966 78	
Gas coal on hand,	2,810 99	
Coke on hand,	149 97	
Tar on hand,	40 46	
Purifying materials on hand,	20 40	
Other gas materials on hand,	2,606 37	
Stoves on hand,	13 60	
Gas fixtures on hand,	641 09	
Electric fixtures on hand,	679 17	
Other electric materials and supplies on hand,	11,356 17	
Stable and garage equipment,	1,201 23	
Interest,	647 50	
Taxes,	27 80	
Insurance,	766 70	
Investments (securities),	20,000 00	
	<hr/>	65,363 41
Total assets as per books of the company,		\$289,961 31

LIABILITIES.

Capital stock,	\$180,000 00
Notes payable,	60,000 00
Unpaid bills,	5,139 58
Deposits by customers,	235 00
Unpaid dividends,	2,700 00
Interest accrued but not due,	480 00
Reserves,	500 00
Amounts due from the company, not included above,	3,342 57
Total liabilities as per books of the company,	\$252,397 15
Profit and loss balance,	37,564 16
Total credits,	\$289,961 31

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works,	\$31,242 11		
For distribution,	3,071 46		
management,	5,641 16		
taxes,	2,092 75		
incidentals,	1,772 46		
		\$43,819 94	
Operating expenses (electric):			
At station,	\$1,105 70		
For current bought,	23,460 99		
distribution,	5,998 57		
management,	8,136 95		
taxes,	3,851 42		
incidentals,	1,287 10		
		43,840 73	
Income from sale of gas,			\$42,756 26
residuals,			4,822 85
sale of electricity,			65,883 61
Balance to profit and loss:			
Gas,		3,759 17	
Electric,		22,042 88	
		\$113,462 72	\$113,462 72

PROFIT AND LOSS ACCOUNT.

		Dr.	Cr.
Balance June 30, 1919,			\$35,742 63
Balance of gas manufacturing account,			3,759 17
Balance of electric manufacturing account,			22,042 88
Interest received,			1,205 13
Rents,			49 68
Jobbing,			834 51
Other items of income,			403 05
Interest paid,	\$3,457 20		
Dividends declared,	10,800 00		
Depreciation,	10,000 00		
Other items,	2,215 69		
Balance June 30, 1920,	37,564 16		
	\$64,037 05	\$64,037 05	

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Electric plant:

Lands,	\$4,103,569 77
Buildings,	8,607,325 08
Steam plant,	7,520,332 90
Electric plant,	8,492,317 46
Overhead lines,	8,672,697 13
Underground conduits,	6,972,291 58
Underground wires and cables,	11,272,859 58

Electric plant — *Concluded.*

Transformers,	\$1,024,524	20
Meters,	2,048,540	86
Street lamps and fixtures,	421,756	19
	<hr/>	\$59,136,224 75

Other assets:

Other permanent structures,	\$1,304,840	12
Cash,	674,307	13
Notes receivable,	7,083	14
Due for electricity,	1,167,018	82
Sundry ledger accounts,	238,802	98
Electric fuel on hand,	562,298	89
Motors on hand,	6,094	78
Other electric materials and supplies on hand,	997,833	72
Stable and garage equipment,	370,358	88
Investments (securities),	2,196,150	00
	<hr/>	7,524,788 46

Total assets as per books of the company, \$66,661,013 21

LIABILITIES.

Capital stock,	\$22,528,000	00
Bonds issued,	1,250,000	00
Coupon notes,	19,003,500	00
Other notes payable,	1,901,000	00
Unpaid bills,	648,312	85
Deposits by customers,	147,705	00
Unpaid dividends,	675,840	00
Interest accrued but not due,	513,884	36
Premium realized on stock issues,	17,919,157	61
Depreciation reserve,	1,672,221	97

Total liabilities as per books of the company, \$66,259,621 79

Profit and loss balance, 401,391 42

Total credits, \$66,661,013 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$4,064,012 21	
For current bought,	83,425 52	
distribution,	1,517,690 15	
management,	1,492,086 72	
taxes,	1,479,630 02	
incidentals,	185,363 62	
	<hr/>	\$8,822,208 24
Income from sale of electricity,		\$13,920,606 11
other sources,		28,023 77
Balance to profit and loss,	5,126,421 64	
	<hr/>	<hr/>
	\$13,948,629 88	\$13,948,629 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$307,213 05
Balance of manufacturing account,		5,126,421 64
Interest received,		208,752 56

	DR.	CR.
Rents,		\$37,325 44
Other items of income,		18,035 80
Interest paid,	\$1,373,707 82	
Dividends declared,	2,703,360 00	
Reserve,	1,200,000 00	
Other items,	19,289 25	
Balance June 30, 1920,	401,391 42	
	<u>\$5,697,748 49</u>	<u>\$5,697,748 49</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Electric plant:		
Lands and buildings,	\$591,792 39	
Steam plant,	668,316 36	
Electric plant,	608,703 95	
Overhead lines,	741,389 12	
Underground wires and cables,	245,646 03	
Transformers,	140,606 51	
Meters,	132,096 48	
Street lamps and fixtures,	48,891 18	
	<u></u>	\$3,177,442 02
Other assets:		
Unfinished construction,	\$39,449 35	
Cash,	58,031 45	
Notes receivable,	200 00	
Due for electricity,	118,676 71	
Sundry accounts due the company,	53,514 82	
Electric fuel on hand,	43,169 64	
Electric tools and implements,	4,220 41	
Other electric materials and supplies on hand,	177,240 13	
Stable and garage equipment,	10,749 92	
Office furniture,	1,642 69	
Interest prepaid,	3,621 17	
Insurance,	5,424 12	
Investments (securities),	2,900 00	
	<u></u>	518,840 41
Total assets as per books of the company,		\$3,696,282 43

LIABILITIES.

Capital stock,	\$2,066,400 00
Bonds issued,	200,000 00
Bonds of Bridgewater Electric Company,	15,000 00
Notes payable,	275,000 00
Unpaid bills,	62,312 51
Deposits by customers,	2,077 65
Interest accrued but not due,	2,362 50
Premium realized on stock issues,	298,528 00
Depreciation reserve,	267,880 00
Amounts due from the company, not included above,	35,917 55
	<u></u>
Total liabilities as per books of the company,	\$3,225,478 21
Profit and loss balance,	470,804 22
	<u></u>
Total credits,	\$3,696,282 43

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$481,842 98	
For distribution,	105,428 73	
management,	123,736 28	
taxes,	90,318 15	
incidentals,	10,599 20	
	<hr/>	
	\$811,925 34	
Income from sale of electricity,		\$1,210,825 72
other sources,		1,732 26
Balance to profit and loss,	400,632 64	
	<hr/>	<hr/>
	\$1,212,557 98	\$1,212,557 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$432,207 35
Balance of manufacturing account,		400,632 64
Interest received,		1,047 35
Rents,		2,418 94
Jobbing,		28,556 94
Other items of income,		1,318 48
Interest paid,	\$54,576 70	
Dividends declared,	233,012 00	
Depreciation reserve,	100,000 00	
Other items,	7,788 78	
Balance June 30, 1920,	470,804 22	
	<hr/>	<hr/>
	\$866,181 70	\$866,181 70

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$228,509 09	
Buildings,	441,384 26	
Steam plant,	779,183 11	
Electric plant,	383,443 39	
Overhead lines,	868,280 13	
Underground conduits,	389,276 14	
Underground wires and cables,	608,985 26	
Transformers,	135,060 76	
Meters,	108,937 05	
Street lamps and fixtures,	38,947 54	
	<hr/>	\$3,982,006 73
Other assets:		
Unfinished construction,	\$248,791 46	
Cash,	32,011 19	
Notes receivable,	3,521 33	
Due for electricity,	106,480 64	
Sundry accounts due the company,	19,638 05	
Electric fuel on hand,	15,140 19	
Electric tools and implements,	11,431 20	
Other electric materials and supplies on hand,	111,081 47	

Other assets — *Concluded.*

Stable and garage equipment,	\$14,723 24
Office furniture,	15,075 42
Suspense accounts,	14,278 29
Insurance and interest,	3,340 75
Investments (securities),	220,977 47
	<hr/>
	\$816,490 70

Total assets as per books of the company, \$4,798,497 43

LIABILITIES.

Capital stock,	\$2,800,000 00
Notes payable,	950,000 00
Unpaid bills,	62,823 45
Deposits by customers,	3,078 00
Unpaid dividends,	56,000 00
Premium realized on stock issues,	445,000 00
Depreciation reserve,	310,126 83
Other reserves,	19,459 04
Amounts due from the company, not included above,	46,399 35

Total liabilities as per books of the company, \$4,692,886 67

Profit and loss balance, 105,610 76

Total credits, \$4,798,497 43

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$391,038 34	
For current bought,	164,585 25	
distribution,	106,390 52	
management,	69,681 32	
taxes,	108,422 81	
incidentals,	12,054 84	
	<hr/>	
	\$852,173 08	
Income from sale of electricity,		\$1,200,902 83
Balance to profit and loss,	348,729 75	
	<hr/>	<hr/>
	\$1,200,902 83	\$1,200,902 83

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$104,302 79
Balance of manufacturing account,		348,729 75
Interest received,		11,103 29
Rents,		2,000 00
Jobbing,		226 67
Transfer from reserves,		14,609 47
Interest paid,	\$78,906 33	
Dividends declared,	207,198 00	
Depreciation reserve,	89,256 88	
Balance June 30, 1920,	105,610 76	
	<hr/>	<hr/>
	\$480,971 97	\$480,971 97

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$479,804	14
Machinery and equipment,	885,739	13
Mains,	536,523	52
Services,	96,080	46
Meters,	169,952	47
	<hr/>	
		\$2,168,099 72

Other assets:

Office building,	\$57,842	38
Cash,	126,648	79
Due for gas,	43,970	96
Sundry accounts due the company,	65,424	45
Gas coal on hand,	6,535	58
Coke on hand,	50,761	32
Tar on hand,	3,364	88
Enrichers on hand,	11,385	33
Purifying materials on hand,	3,612	90
Other gas materials on hand,	29,169	21
Stoves on hand,	25,394	25
Supplies, etc., on hand,	15,081	90
Ammonia on hand,	3,837	85
Stable and garage equipment,	4,959	99
Office furniture,	5,143	80
Insurance,	214	16
	<hr/>	
		453,347 75

Total assets as per books of the company, \$2,621,447 47

LIABILITIES.

Capital stock,	\$1,127,000	00
Unpaid bills,	37,155	07
Deposits by customers,	17,950	08
Premium realized on stock issues,	577,348	67
Depreciation reserve,	215,846	76
Amounts due from the company, not included above,	25,671	50
	<hr/>	

Total liabilities as per books of the company, \$2,000,972 08

Profit and loss balance, 620,475 39

Total credits, \$2,621,447 47

MANUFACTURING ACCOUNT.

Operating expenses:

	DR.	CR.
At works,	\$498,950	53
For distribution,	79,988	68
management,	71,225	02
taxes,	95,043	70
incidentals,	7,418	29
	<hr/>	
	\$752,626	22

	Dr.	Cr.
Income from sale of gas,		\$808,985 65
residuals,		156,781 16
other sources,		618 60
Balance to profit and loss,	\$213,759 19	
	<hr/>	<hr/>
	\$966,385 41	\$966,385 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$573,692 38
Balance of manufacturing account,		213,759 19
Interest received,		1,185 80
Rents,		287 00
Other items of income,		257 77
Interest paid,	\$2,511 92	
Dividends declared,	135,240 00	
Depreciation reserve,	30,000 00	
Other items,	954 83	
Balance June 30, 1920,	620,475 39	
	<hr/>	<hr/>
	\$789,182 14	\$789,182 14

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$113,676 14	
Machinery, equipment and holders,	223,660 53	
Gas arc lamps,	4,993 83	
Mains,	207,087 32	
Services,	36,898 09	
Meters,	109,123 26	
	<hr/>	\$695,439 17
Electric plant:		
Lands and buildings,	\$244,055 25	
Reservoirs, dams and canals,	25,794 55	
Steam plant,	269,052 65	
Electric plant,	126,441 33	
Hydraulic plant equipment,	4,676 42	
Overhead lines,	242,545 29	
Underground conduits, wires and cables,	212,172 98	
Transformers,	50,580 48	
Meters,	56,468 72	
	<hr/>	1,231,787 67
Other assets:		
Unfinished construction,	\$232,757 42	
Cash,	174,593 80	
Due for gas,	8,699 10	
Due for electricity,	41,789 29	
Sundry accounts due the company,	22,147 10	
Gas coal on hand,	6,088 23	
Coke on hand,	2,383 23	
Tar on hand,	5,329 20	
Enrichers on hand,	3,946 39	
Purifying materials on hand,	1,147 20	

Other assets — *Concluded.*

Other gas materials on hand,	\$58,203 98
Stoves on hand,	4,152 57
Gas fixtures on hand,	169 93
Gas tools and implements,	3,300 32
Electric fuel on hand,	5,156 87
Motors on hand,	180 64
Electric fixtures on hand,	164 77
Electric tools and implements,	6,041 69
Other electric materials and supplies on hand,	50,774 22
Stable and garage equipment,	16,411 25
Office furniture,	10,128 33
Subscriptions to capital stock,	36,750 00
Suspense accounts,	25,424 87
Investments (real estate),	13,454 54
Investments (securities),	31,600 00
	<hr/>
	\$760,794 94

Total assets as per books of the company, \$2,688,021 78

LIABILITIES.

Capital stock,	\$1,190,100 00
Capital stock subscribed,	44,200 00
Coupon notes,	500,000 00
Other notes payable,	85,000 00
Unpaid bills,	72,595 40
Deposits by customers,	7,028 94
Interest accrued but not due,	1,999 69
Premium realized on stock issued and subscribed,	512,360 00
Depreciation reserve,	112,931 38
Other reserves,	16,117 16
Amounts due from the company, not included above,	17,588 56
	<hr/>

Total liabilities as per books of the company, \$2,559,921 13

Profit and loss balance, 128,100 65

Total credits, \$2,688,021 78

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$180,031 63	
For distribution,	21,963 63	
management,	24,659 77	
taxes,	21,320 71	
incidentals,	4,129 74	
	<hr/>	
	\$252,105 48	
Operating expenses (electric):		
At station,	\$232,521 13	
For current bought,	34,435 88	
distribution,	35,230 78	
management,	35,860 58	
taxes,	35,311 52	
incidentals,	12,095 40	
	<hr/>	
	385,455 29	

	Dr.	Cr.
Income from sale of gas,		\$271,226 42
residuals,		35,430 81
other sources (gas),		440 26
sale of electricity,		495,641 34
other sources (electric),		16,959 22
Balance to profit and loss:		
Gas,	\$54,992 01	
Electric,	127,145 27	
	<u>\$819,698 05</u>	<u>\$819,698 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$101,483 06
Balance of gas manufacturing account,		54,992 01
Balance of electric manufacturing account,		127,145 27
Interest received,		3,212 61
Jobbing,		25,880 64
Other items of income,		2,292 93
Interest paid,	\$43,137 24	
Dividends declared,	88,800 00	
Depreciation reserve,	43,223 22	
Other items,	11,745 41	
Balance June 30, 1920,	128,100 65	
	<u>\$315,006 52</u>	<u>\$315,006 52</u>

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

MANUFACTURING ACCOUNT (TO DEC. 31, 1919).

	Dr.	Cr.
Operating expenses:		
For gas bought,	\$23,966 16	
distribution,	5,182 94	
management,	3,108 17	
taxes,	815 50	
incidentals,	726 99	
	<u>\$33,799 76</u>	
Income from sale of gas,		\$44,878 26
other sources,		133 45
Balance to profit and loss,	11,211 95	
	<u>\$45,011 71</u>	<u>\$45,011 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$80 94	
Balance of manufacturing account,		\$11,211 95
Interest received,		44 47
Rents,		486 00
Jobbing,		531 71
Other items of income,		390 42
Interest paid,	1,870 86	
Reserve,	1,500 00	
Other items,	78 71	
Balance Dec. 31, 1919,	9,134 04	
	<u>\$12,664 55</u>	<u>\$12,664 55</u>

FRANKLIN.

(See UNION LIGHT AND POWER COMPANY.)

FRANKLIN COUNTY POWER COMPANY.

(An unincorporated voluntary association.)

ASSETS.

Electric plant:

Certain property received for preferred and common shares issued under agreement and declaration of trust dated March 30, 1914, and certain contracts (no value stated).

Other assets:

Other property,	\$24,143 98
Property suspense,	3,900 00
Cash,	3,397 64
Accounts receivable,	1,447 44

Total assets as per books of the company,	\$32,889 06
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LIABILITIES.

Capital stock (common and preferred) issued under agreement and declaration of trust dated March 30, 1914, and certain contracts: 900 common (no value stated); 900 preferred (no value stated).

Accounts payable,	\$99 00
Reserve for dividends,	450 00
Surplus paid in,	27,500 00

Total liabilities as per books of the company,	\$28,049 00
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Profit and loss balance,	4,840 06
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Total credits,	\$32,889 06
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Income from sale of electricity,		\$6,971 18
Balance to profit and loss,	\$6,971 18	

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$4,637 47
Balance of manufacturing account,		6,971 18
Interest received,		166 41
Dividends declared,	\$6,750 00	
Other items,	185 00	
Balance June 30, 1920,	4,840 06	
	\$11,775 06	\$11,775 06

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Electric plant:

Lands,	\$1,066 85
Buildings,	624 27
Electric plant,	4,234 14
Overhead lines,	64,277 97
Transformers,	6,760 55
Meters,	7,243 17

\$84,206 95

Other assets:

Millers Falls Water Supply District,	\$12,750 00
Cash,	3,145 52
Notes receivable,	1,083 33
Due for electricity,	5,829 21
Sundry accounts due the company,	3,899 04
Electric tools and implements,	1 00
Other electric materials and supplies on hand,	3,694 91
Automobile,	1 00
Office furniture,	1 00
Suspense and prepaid accounts,	1,208 05
Interest,	442 74
Investments (securities),	17,500 00

49,555 80

Total assets as per books of the company, \$133,762 75

LIABILITIES.

Capital stock,	\$75,000 00
Millers Falls bond reserve,	12,750 00
Notes payable,	24,750 00
Unpaid bills,	3,254 96
Deposits by customers,	465 52
Unpaid dividends,	2,625 00
Interest accrued but not due,	57 29
Amounts due from the company, not included above,	3,941 02

Total liabilities as per books of the company, \$122,843 79

Profit and loss balance, 10,918 96

Total credits, \$133,762 75

MANUFACTURING ACCOUNT.

Operating expenses:

For current bought,	\$22,160 51
distribution,	14,321 52
management,	10,121 26
taxes,	3,263 78
incidentals,	1,032 76

DR.

CR.

\$50,899 83

Income from sale of electricity, \$64,737 43

Balance to profit and loss, 13,837 60

\$64,737 43\$64,737 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$8,394 23
Balance of manufacturing account,		13,837 60
Interest received,		852 81
Other items of income,		1,406 57
Interest paid,	\$1,349 41	
Dividends declared,	5,250 00	
Depreciation,	4,716 25	
Other items,	2,256 59	
Balance June 30, 1920,	10,918 96	
	<hr/>	<hr/>
	\$24,491 21	\$24,491 21

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands, buildings, power plant,	\$28,486 98	
Electric plant,	24,233 13	
Overhead lines,	262,399 01	
Transformers,	50,547 08	
Meters,	48,683 71	
	<hr/>	\$414,349 91

Other assets:

Unfinished construction,	\$4,591 76	
Cash,	6,985 47	
Due for electricity,	14,205 48	
Sundry accounts due the company,	13,857 19	
Electric tools and implements,	2,419 09	
Other electric materials and supplies on hand,	20,101 31	
Stable and garage equipment,	4,150 90	
Office furniture,	2,000 00	
Suspense accounts,	180 87	
Insurance,	892 37	
Investments (real estate),	575 00	
	<hr/>	69,959 44

Total assets as per books of the company, \$484,309 35

LIABILITIES.

Capital stock (common),	\$141,300 00
Capital stock (preferred),	141,300 00
Notes payable,	105,500 00
Unpaid bills,	26,280 74
Deposits by customers,	3,518 80
Unpaid dividends,	9,184 50
Interest accrued but not due,	639 77
Premium realized on stock issues,	36,270 00
Depreciation reserve,	6,265 01
Other reserves,	6,583 82

Total liabilities as per books of the company, \$476,842 64

Profit and loss balance, 7,466 71

Total credits, \$484,309 35

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$6,573 87	
For current bought,	108,641 36	
distribution,	26,325 58	
management,	25,620 97	
taxes,	10,945 00	
incidentals,	2,340 00	
	<hr/>	
	\$180,446 78	
Income from sale of electricity,		\$195,434 84
other sources,		4,860 08
Balance to profit and loss,	19,848 14	
	<hr/>	<hr/>
	\$200,294 92	\$200,294 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$7,466 71
Balance of manufacturing account,		19,848 14
Jobbing,		5,203 72
Interest paid,	\$5,061 88	
Dividends declared,	18,369 00	
Depreciation reserve,	1,620 98	
Balance June 30, 1920,	7,466 71	
	<hr/>	<hr/>
	\$32,518 57	\$32,518 57

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$20,487 03	
Machinery and equipment,	61,653 22	
Mains,	103,885 36	
Services,	65,151 78	
Meters,	15,940 92	
	<hr/>	\$267,118 31
Other assets:		
Unfinished construction,	\$17,442 05	
Arc street lamps,	2,294 52	
Cash,	3,698 97	
Due for gas,	2,792 60	
Sundry accounts due the company,	3,787 03	
Gas coal on hand,	2,552 57	
Enrichers on hand,	2,169 64	
Purifying materials on hand,	72 43	
Other gas materials on hand,	6,545 12	
Stoves, etc.,	7,839 40	
Gas arc lamps,	253 05	
Gas tools and implements,	893 55	
Stable and garage equipment,	370 38	
Office furniture and supplies,	3,383 35	

Other assets — *Concluded.*

Reserve fund,	\$600 00	
Insurance,	506 04	
Interest,	295 49	
		<hr/>
		\$55,496 19
Total assets as per books of the company,		\$322,614 50
Profit and loss balance,		18,326 90
		<hr/>
Total debits,		\$340,941 40

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	188,000 00
Unpaid bills,	2,591 68
Deposits by customers,	389 00
Interest accrued but not due,	4,772 26
Premium realized on stock issues,	4,200 00
Amounts due from the company, not included above,	988 46
	<hr/>
Total liabilities as per books of the company,	\$340,941 40

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$20,381 05		
For distribution, 4,131 55		
management, 9,265 46		
taxes, 4,095 19		
incidentals, 865 22		
	<hr/>	
	\$38,738 47	
Income from sale of gas,		\$41,305 73
other sources,		765 07
Balance to profit and loss,	3,332 33	
	<hr/>	
	\$42,070 80	\$42,070 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$7,920 10	
Balance of manufacturing account,		\$3,332 33
Interest received,		105 00
Jobbing,		1,189 53
Interest paid,	14,940 60	
Other items,	93 06	
Balance June 30, 1920,		18,326 90
	<hr/>	<hr/>
	\$22,953 76	\$22,953 76

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$116,855 09
Steam plant,	97,271 86
Electric plant,	34,783 01

Electric plant — *Concluded.*

Overhead lines,	\$157,398 96	
Underground conduits,	60,266 12	
Underground wires and cables,	41,660 95	
Transformers,	37,098 19	
Meters,	39,503 32	
		<hr/>
		\$584,837 50

Other assets:

Unfinished construction,	\$922 18	
Cash,	11,713 71	
Due for electricity,	20,353 12	
Sundry accounts due the company,	3,079 08	
Electric fuel on hand,	6,833 83	
Motors on hand,	600 00	
Electric fixtures on hand,	2,621 17	
Electric tools and implements,	600 00	
Other electric materials and supplies on hand,	3,015 82	
Stable and garage equipment,	2,450 00	
Office furniture,	3,225 93	
		<hr/>
		55,414 84

Total assets as per books of the company, \$640,252 34

LIABILITIES.

Capital stock,	\$314,200 00
Notes payable,	47,500 00
Unpaid bills,	8,100 45
Deposits by customers,	446 89
Premium realized on stock issues,	33,840 00

Total liabilities as per books of the company, \$404,087 34

Profit and loss balance, 236,165 00

Total credits, \$640,252 34

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$75,314 06	
For distribution,	50,973 03	
management,	16,578 72	
taxes,	17,199 78	
incidentals,	9,923 28	
	<hr/>	
	\$169,988 87	
Income from sale of electricity,		\$225,969 79
Balance to profit and loss,	55,980 92	
	<hr/>	<hr/>
	\$225,969 79	\$225,969 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$235,621 54
Balance of manufacturing account,		55,980 92
Interest received,		1,638 61
Rents,		7,051 25
Jobbing,		175 52

	DR.	CR.
Other items of income,		\$30 48
Interest paid,	\$3,991 59	
Dividends declared,	37,704 00	
Depreciation,	22,141 81	
Other items,	495 92	
Balance June 30, 1920,	236,165 00	
	<hr/>	<hr/>
	\$300,498 32	\$300,498 32

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$10,104 57	
Buildings,	43,950 26	
Machinery and equipment,	33,293 54	
Holders,	28,540 00	
Mains,	133,168 67	
Services,	9,181 46	
Meters,	30,501 17	
	<hr/>	\$288,739 67
Other assets:		
Office building,	\$17,110 49	
Gas arc lamps,	547 10	
Cash,	9,671 89	
Due for gas,	9,333 16	
Sundry accounts due the company,	14,692 62	
Gas coal on hand,	12,701 35	
Tar on hand,	29 86	
Enrichers on hand,	2,018 34	
Other gas materials on hand,	16,745 58	
Gas tools and implements,	1,164 84	
Stable and garage equipment,	2,532 81	
Office furniture,	1,828 36	
Note discount prepaid,	1,400 00	
Investments (real estate),	5,196 13	
	<hr/>	94,972 53
Total assets as per books of the company,		<hr/> \$383,712 20

LIABILITIES.

Capital stock,	\$215,000 00
Notes payable,	29,500 00
Unpaid bills,	4,654 60
Deposits by customers,	782 00
Unpaid dividends,	4,300 00
Premium realized on stock issues,	92,500 00
Amounts due from the company, not included above,	36,149 74
	<hr/>
Total liabilities as per books of the company,	\$382,886 34
Profit and loss balance,	825 86
	<hr/>
Total credits,	\$383,712 20

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$70,470 90	
For distribution,	11,765 50	
management,	17,270 07	
taxes,	12,152 10	
incidentals,	3,352 54	
	<hr/>	
	\$115,011 11	
Income from sale of gas,		\$136,785 24
residuals,		62 25
other sources,		2,341 55
Balance to profit and loss,	24,177 93	
	<hr/>	<hr/>
	\$139,189 04	\$139,189 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$6,930 99
Balance of manufacturing account,		24,177 93
Interest received,		175 79
Rents,		769 00
Jobbing,		4,243 67
Other items of income,		683 33
Interest paid,	\$3,760 09	
Dividends declared,	23,650 00	
Depreciation,	6,404 28	
Other items,	2,340 48	
Balance June 30, 1920,	825 86	
	<hr/>	<hr/>
	\$36,980 71	\$36,980 71

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$91,443 99	
Buildings,	132,754 25	
Reservoirs, dams and canals,	210,929 82	
Electric plant,	139,292 31	
Hydraulic plant equipment,	40,473 88	
Overhead lines,	447,395 11	
Underground wires and cables,	32,419 88	
Transformers,	75,468 85	
Meters,	52,871 15	
Street lamps and fixtures,	17,474 03	
	<hr/>	\$1,240,523 27
Other assets:		
Unfinished construction,	\$2,703 48	
Cash,	82,475 93	
Notes receivable,	37,750 34	
Due for electricity,	34,399 39	
Sundry accounts due the company,	9,879 17	
Electric tools and implements,	1 00	
Other electric materials and supplies on hand,	71,893 91	

Other assets — *Concluded.*

Garage equipment,	\$1 00
Office furniture,	1 00
Suspense accounts,	5,265 01
Investments (securities),	162,558 90
	<hr/>
	\$406,929 13

Total assets as per books of the company, \$1,647,452 40

LIABILITIES.

Capital stock (common),	\$1,000,000 00
Capital stock (employees'),	35,260 00
Bonds issued,	100,000 00
Coupon notes,	300,000 00
Unpaid bills,	10,802 11
Deposits by customers,	5,786 79
Unpaid dividends,	167 00
Interest due but not paid,	955 00
Interest accrued but not due,	10,000 00
Depreciation reserve,	20,000 00
Other reserves,	1,435 64
Amounts due from the company, not included above,	21,735 29

Total liabilities as per books of the company, . . . \$1,506,141 83

Profit and loss balance, 141,310 57

Total credits, \$1,647,452 40

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$36,501 61	
For current bought,	34,803 71	
distribution,	46,634 41	
management,	34,207 59	
taxes,	38,550 81	
incidentals,	6,263 39	
	<hr/>	
	\$196,961 52	
Income from sale of electricity,		\$380,003 66
Balance to profit and loss,	183,042 14	
	<hr/>	
	\$380,003 66	\$380,003 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$129,969 86
Balance of manufacturing account,		183,042 14
Interest received,		10,332 14
Rents,		1,378 37
Jobbing,		466 61
Other items of income,		802 40
Interest paid,	\$26,116 95	
Dividends declared,	82,243 00	
Depreciation,	39,423 35	
Depreciation reserve,	20,000 00	
Other items,	16,897 65	
Balance June 30, 1920,	141,310 57	
	<hr/>	
	\$325,991 52	\$325,991 52

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$63,414 89
Machinery and equipment,	113,957 12
Mains,	103,724 66
Services,	68,729 49
Meters,	38,401 79

\$388,227 95

Other assets:

Unfinished construction,	\$1,892 83
Cash,	11,550 01
Due for gas,	8,833 14
Sundry accounts due the company,	5,322 58
Gas coal on hand,	2,100 67
Coke on hand,	6,453 80
Tar on hand,	1,276 04
Enrichers on hand,	1,006 88
Purifying materials on hand,	211 70
Other gas materials on hand,	20,266 73
Stoves on hand,	6,075 52
Stable and garage equipment,	2,297 16
Office furniture,	2,400 06
Taxes,	25 00
Insurance,	291 19
Interest,	2,784 60
Suspense accounts,	10,762 68

83,550 59

Total assets as per books of the company,	\$471,778 54
Profit and loss balance,	20,682 97

Total debits,	\$492,461 51
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LIABILITIES.

Capital stock (common),	\$83,000 00
Capital stock (preferred),	83,000 00
Bonds issued,	75,000 00
Notes payable,	222,000 00
Unpaid bills,	19,821 25
Deposits by customers,	2,831 86
Interest due but not paid,	300 00
Interest accrued but not due,	2,623 83
Depreciation reserve,	898 82
Other reserves,	390 30
Amounts due from the company, not included above,	2,595 45

Total liabilities as per books of the company,	\$492,461 51
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MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At works,	\$63,600 97		
For distribution,	9,809 07		
management,	16,560 21		
taxes,	5,303 89		
incidentals,	1,409 50		
	<hr/>	\$96,683 64	
Income from sale of gas,			\$119,343 10
Balance to profit and loss,		22,659 46	
		<hr/>	<hr/>
		\$119,343 10	\$119,343 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$18,946 17	
Balance of manufacturing account,		\$22,659 46
Donation by directors for dividend,		2,905 00
Other items of income,		240 05
Interest paid,	17,140 20	
Dividends declared,	9,130 00	
Other items,	1,271 11	
Balance June 30, 1920,		20,682 97
	<hr/>	<hr/>
	\$46,487 48	\$46,487 48

GREGORY, J. D.

(Princeton.)

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At works,	\$282 00		
For management,	20 00		
taxes,	1 99		
	<hr/>	\$303 99	
Income from sale of gas,			\$232 16
Balance,			71 83
		<hr/>	<hr/>
		\$303 99	\$303 99

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$4,621 87	
Buildings,	3,086 29	
Overhead lines,	30,707 84	
Transformers,	1,420 36	
Meters,	1,366 11	
Street lamps and fixtures,	917 29	
	<hr/>	\$42,119 76

Other assets:

Cash,	\$3,261 80	
Due for electricity,	781 97	
Sundry accounts due the company,	251 04	
Electric tools and implements,	51 55	
Other electric materials and supplies on hand,	855 74	
Office furniture,	5 99	
Note discount prepaid,	1,550 00	
		<u>\$6,758 09</u>
Total assets as per books of the company,		\$48,877 85
Profit and loss balance,		10 21
		<u>\$48,888 06</u>
Total debits,		\$48,888 06

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	33,000 00
Unpaid bills,	980 68
Deposits by customers,	40 00
Unpaid dividends,	180 00
Amounts due from the company, not included above,	2,687 38
	<u>\$48,888 06</u>
Total liabilities as per books of the company,	\$48,888 06

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$96 58	
For current bought,	2,147 69	
distribution,	1,486 57	
management,	1,214 88	
taxes,	385 52	
incidentals,	75 22	
	<u>\$5,406 46</u>	
Income from sale of electricity,		\$6,859 68
other sources,		2,192 79
Balance to profit and loss,	3,646 01	
	<u>\$9,052 47</u>	<u>\$9,052 47</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$333 51
Balance of manufacturing account,		3,646 01
Interest received,		14 29
Interest paid,	\$2,368 02	
Dividends declared,	600 00	
Depreciation,	571 00	
Other items,	465 00	
Balance June 30, 1920,		10 21
	<u>\$4,004 02</u>	<u>\$4,004 02</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$93,669	64
Buildings,	220,153	41
Steam plant,	357,035	01
Electric plant,	116,147	47
Overhead lines,	204,810	28
Underground conduits,	126,229	92
Underground wires and cables,	121,768	47
Transformers,	89,208	64
Meters,	95,420	02
Arc lamps,	262	80
	<hr/>	\$1,424,705 66

Other assets:

Office building,	\$55,973	17
Unfinished construction,	361,009	52
Cash,	82,424	25
Due for electricity,	25,061	76
Sundry accounts due the company,	8,041	37
Electric fuel on hand,	27,078	16
Motors on hand,	223	20
Electric fixtures on hand,	8,681	18
Electric tools and implements,	10,078	66
Other electric materials and supplies on hand,	55,327	36
Stable and garage equipment,	14,458	76
Office furniture,	5,970	03
Interest,	256	73
Suspense accounts,	11,621	13
Investments (securities),	29,550	00
	<hr/>	695,755 28

Total assets as per books of the company, \$2,120,460 94

LIABILITIES.

Capital stock,	\$941,900	00
Bonds issued,	85,000	00
Notes payable,	399,000	00
Unpaid bills,	33,133	37
Deposits by customers,	14,898	60
Interest accrued but not due,	2,506	50
Premium realized on stock issues,	316,875	50
Depreciation reserve,	199,956	38
Other reserves,	1,125	90
Amounts due from the company, not included above,	16,321	49

Total liabilities as per books of the company, \$2,010,717 74
 Profit and loss balance, 109,743 20

Total credits, \$2,120,460 94

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$206,329 30	
For distribution,	48,695 80	
management,	41,204 46	
taxes,	50,761 08	
incidentals,	12,805 05	
	<hr/>	
	\$359,795 69	
Income from sale of electricity,		\$556,842 55
other sources,		102 80
Balance to profit and loss,	197,149 66	
	<hr/>	<hr/>
	\$556,945 35	\$556,945 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$103,650 39
Balance of manufacturing account,		197,149 66
Interest received,		2,815 12
Rents,		3,218 12
Other items of income,		2,491 38
Interest paid,	\$27,246 48	
Dividends declared,	94,190 00	
Depreciation reserve,	75,565 06	
Other items,	2,579 93	
Balance June 30, 1920,	109,743 20	
	<hr/>	<hr/>
	\$309,324 67	\$309,324 67

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$61,290 36
Buildings,	118,525 26
Machinery and equipment,	302,336 54
Mains,	407,015 86
Services,	114,772 47
Meters,	119,591 89
	<hr/>
	\$1,123,532 38
Other assets:	
Cash,	\$38,688 15
Due for gas,	20,663 01
Sundry accounts due the company,	9,468 73
Gas coal on hand,	11,103 73
Coke on hand,	2,279 47
Tar on hand,	4,111 95
Enrichers on hand,	12,059 16
Purifying materials on hand,	100 62
Other gas materials on hand,	19,007 60
Stoves on hand,	9,374 74
Gas fixtures on hand,	18,749 46
Gas tools and implements,	1,215 64

Other assets — *Concluded.*

Gas on hand,	\$677 35	
Stable and garage equipment,	2,824 75	
Office furniture,	1,121 31	
Interest,	1,657 77	
Insurance,	304 21	
	<hr/>	\$153,407 65

Total assets as per books of the company, \$1,276,940 03

LIABILITIES.

Capital stock,	\$585,000 00
Notes payable,	95,000 00
Unpaid bills,	18,406 09
Deposits by customers,	26,973 35
Depreciation reserve,	124,587 96
Amounts due from the company, not included above,	16,484 35

Total liabilities as per books of the company,	\$866,451 75
Profit and loss balance,	410,488 28

Total credits, \$1,276,940 03

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$225,770 26	
For distribution,	39,600 52	
management,	58,324 16	
taxes,	34,759 40	
incidentals,	10,075 49	
	<hr/>	
	\$368,529 83	
Income from sale of gas,		\$421,720 62
residuals,		10,400 47
other sources,		428 47
Balance to profit and loss,	64,019 73	
	<hr/>	<hr/>
	\$432,549 56	\$432,549 56

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$398,946 84
Balance of manufacturing account,		64,019 73
Interest received,		723 88
Rents,		49 92
Jobbing,		6,948 15
Other items of income,		1,738 01
Interest paid,	\$8,376 93	
Dividends declared,	52,653 25	
Other items,	908 07	
Balance June 30, 1920,	410,488 28	
	<hr/>	<hr/>
	\$472,426 53	\$472,426 53

HOLYOKE WATER POWER COMPANY.

(Manufacture and sale of electricity is minor portion of its business.)

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At station, . . .	\$54,763 75		
For distribution, . . .	209 98		
management, . . .	5,286 40		
taxes, . . .	4,379 59		
incidentals, . . .	1,987 36		
		\$66,627 08	
Income from sale of electricity, . . .			\$58,627 85
other sources, . . .			2,193 19
Balance, . . .			5,806 04
		\$66,627 08	\$66,627 08

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.			
Electric plant:			
Steam plant, . . .	\$956 60		
Electric plant, . . .	430 48		
Overhead lines, . . .	1,497 11		
Meters, . . .	688 04		
			\$3,572 23
Other assets:			
Cash, . . .	\$1,404 10		
Notes receivable, . . .	1,200 00		
Due for electricity, . . .	212 48		
Sundry accounts due the company, . . .	513 18		
Other electric materials and supplies on hand, . . .	121 11		
Investments (securities), . . .	1,000 00		
			4,450 87
Total assets as per books of the company, . . .			\$8,023 10
LIABILITIES.			
Capital stock, . . .			\$5,000 00
Unpaid bills, . . .			199 68
Reserves, . . .			843 64
Total liabilities as per books of the company, . . .			\$6,043 32
Profit and loss balance, . . .			1,979 78
Total credits, . . .			\$8,023 10

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At station, . . .	\$1,930 61		
For distribution, . . .	311 35		
management, . . .	972 56		
taxes, . . .	151 47		
incidentals, . . .	84 51		
		\$3,450 50	

	Dr.	Cr.
Income from sale of electricity,		\$4,112 55
other sources,		200 00
Balance to profit and loss,	\$862 05	
	<u>\$4,312 55</u>	<u>\$4,312 55</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$1,393 38
Balance of manufacturing account,		862 05
Interest received,		71 23
Jobbing,		60 54
Depreciation,	\$396 92	
Other items,	10 50	
Balance June 30, 1920,	1,979 78	
	<u>\$2,387 20</u>	<u>\$2,387 20</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$3,875 00	
Machinery and equipment,	13,391 92	
Mains,	8,015 14	
Meters,	3,403 01	
		<u>\$28,685 07</u>
Other assets:		
Cash,	\$161 28	
Due for gas,	7,772 31	
Gas coal on hand,	21 25	
Enrichers on hand,	252 52	
Office furniture,	29 50	
Investments (real estate),	1,200 00	
		<u>9,436 86</u>
Total assets as per books of the company,		<u>\$38,121 93</u>

LIABILITIES.

Capital stock,	\$16,000 00
Notes payable,	15,050 00
Unpaid bills,	5,804 49
Unpaid dividends,	359 50
Total liabilities as per books of the company,	<u>\$37,213 99</u>
Profit and loss balance,	907 94
Total credits,	<u>\$38,121 93</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$3,452 50	
For distribution,	498 93	
management,	72 19	
taxes,	570 71	
incidentals,	16 80	
	<u>\$4,611 13</u>	
Income from sale of gas,		\$6,438 75
Balance to profit and loss,	1,827 62	
	<u>\$6,438 75</u>	<u>\$6,438 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$249 68	
Balance of manufacturing account,		\$1,827 62
Interest paid,	670 00	
Balance June 30, 1920,	907 94	
	<u>\$1,827 62</u>	<u>\$1,827 62</u>

LAWRENCE GAS COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$475,082 12	
Machinery, equipment and holders,	940,091 68	
Mains and services,	826,568 51	
Meters,	221,018 74	
	<u></u>	\$2,462,761 05
Electric plant:		
Substation,	\$23,993 81	
Andover electric plant,	129,134 61	
Power plant,	807,473 05	
Steam plant,	76,766 26	
Electric plant,	185,683 08	
Overhead lines,	530,033 82	
Underground conduits, wires and cables,	196,250 86	
Transformers,	86,825 21	
Meters,	105,857 68	
Street lamps and fixtures,	39,543 71	
	<u></u>	2,181,562 09
Other assets:		
Office building,	\$50,118 10	
Other permanent structures,	50,354 02	
Cash,	138,328 56	
Due for gas,	129,013 76	
Due for electricity,	78,002 85	
Sundry accounts due the company,	122,855 58	
Gas coal on hand,	69,207 97	
Coke on hand,	33,690 41	
Tar on hand,	12,854 55	
Ammonia on hand,	3,188 67	
Enrichers on hand,	12,580 60	
Purifying materials on hand,	11,768 31	
Other gas materials on hand,	52,239 44	
Stoves on hand,	10,447 27	
Gas fixtures on hand,	3,135 30	
Electric fuel on hand,	7,452 52	
Motors on hand,	12,097 86	
Other electric materials and supplies on hand,	94,247 65	
Stable and garage equipment,	38,779 43	
Office furniture,	15,494 89	
Taxes,	10,456 65	
Insurance,	9,100 00	
Investments (securities),	21,750 00	
	<u></u>	987,164 39
Total assets as per books of the company,		\$5,631,487 53

LIABILITIES.

Capital stock,	\$2,578,100 00
Bonds issued,	300,000 00
Notes payable,	1,138,000 00
Unpaid bills,	166,654 62
Deposits by customers,	48,634 00
Interest accrued but not due,	5,950 39
Premium realized on stock issues,	655,046 63
Depreciation reserve,	170,421 10
Other reserves,	20,753 42
Amounts due from the company, not included above,	9,059 79
Total liabilities as per books of the company,	\$5,092,619 95
Profit and loss balance,	538,867 58
Total credits,	\$5,631,487 53

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$587,286 15	
For distribution,	70,411 78	
management,	44,853 77	
taxes,	71,392 59	
incidentals,	12,268 41	
	<hr/>	
	\$786,212 70	
Operating expenses (electric):		
At station,	\$224,013 11	
For distribution,	77,691 23	
management,	44,853 75	
taxes,	56,703 90	
incidentals,	14,047 19	
	<hr/>	
	417,309 18	
Income from sale of gas,		\$795,572 39
residuals,		101,596 71
sale of electricity,		638,581 20
other sources (electric),		147 00
Balance to profit and loss:		
Gas,	110,956 40	
Electric,	221,419 02	
	<hr/>	
	\$1,535,897 30	\$1,535,897 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$485,823 68
Balance of gas manufacturing account,		110,956 40
Balance of electric manufacturing account,		221,419 02
Interest received,		2,837 97
Rents,		1,467 75
Jobbing,		1,620 10
Other items of income,		78 73
Interest paid,	\$81,066 55	
Dividends declared,	175,000 00	
Depreciation reserve,	25,000 00	
Other items,	4,269 52	
Balance June 30, 1920,	538,867 58	
	<hr/>	
	\$824,203 65	\$824,203 65

LEE ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$6,650 00
Buildings,	3,150 00
Reservoirs, dams and canals,	3,700 00
Electric plant,	5,834 64
Overhead lines,	44,094 19
Transformers,	6,306 20
Meters,	6,183 69
Street lamps and fixtures,	132 26

\$76,050 98

Other assets:

Cash,	\$3,077 72
Notes receivable,	1,000 00
Due for electricity,	5,404 41
Sundry accounts due the company,	491 25
Motors on hand,	200 00
Electric tools and implements,	407 14
Other electric materials and supplies on hand,	709 50
Stable and garage equipment,	494 23
Office furniture,	216 60
Reserve fund,	1,135 54
Investments (securities),	5,500 00

18,636 39

Total assets as per books of the company, \$94,687 37

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	3,000 00
Unpaid bills,	385 84
Interest accrued but not due,	405 00
Depreciation reserve,	19,896 53

Total liabilities as per books of the company, \$83,687 37

Profit and loss balance, 11,000 00

Total credits, \$94,687 37

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$457 93
For current bought,	15,687 04
distribution,	5,977 85
management,	4,486 18
taxes,	1,662 62
incidentals,	653 89

Dr.

Cr.

\$28,925 51

Income from sale of electricity, \$39,071 97

other sources, 187 50

Balance to profit and loss, 10,333 96

\$39,259 47

\$39,259 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$11,000 00
Balance of manufacturing account,		10,333 96
Interest received,		313 16
Other items of income,		32 50
Interest paid,	\$1,687 00	
Dividends declared,	2,400 00	
Depreciation reserve,	6,185 48	
Other items,	407 14	
Balance June 30, 1920,	11,000 00	
	<hr/>	<hr/>
	\$21,679 62	\$21,679 62

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$9,399 60	
Buildings,	22,561 98	
Substation,	54,154 65	
Steam plant,	46,619 02	
Electric plant,	53,379 60	
Overhead lines,	156,445 39	
Transformers,	25,323 78	
Meters,	21,301 32	
Street lamps and fixtures,	13,239 88	
	<hr/>	\$402,425 22
Other assets:		
Cash,	\$3,335 19	
Due for electricity,	13,628 10	
Sundry accounts due the company,	4,497 11	
Electric fuel on hand,	37 85	
Electric tools and implements,	903 45	
Other electric materials and supplies on hand,	13,410 55	
Stable and garage equipment,	2,240 21	
Office furniture,	2,182 81	
Note discount,	1,410 00	
	<hr/>	41,645 27
Total assets as per books of the company,		\$444,070 49

LIABILITIES.

Capital stock,	\$220,000 00
Bonds issued,	70,000 00
Notes payable,	128,500 00
Unpaid bills,	8,836 02
Deposits by customers,	4,343 58
Unpaid dividends,	6,600 00
Amounts due from the company, not included above,	2,105 33
	<hr/>
Total liabilities as per books of the company,	\$440,384 93
Profit and loss balance,	3,685 56
	<hr/>
Total credits,	\$444,070 49

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$8,868 79	
For current bought,	57,700 40	
distribution,	10,795 75	
management,	14,498 99	
taxes,	10,964 92	
incidentals,	1,417 93	
	<hr/>	
	\$104,246 78	
Income from sale of electricity,		\$159,252 32
other sources,		74 72
Balance to profit and loss,	\$55,080 26	
	<hr/>	<hr/>
	\$159,327 04	\$159,327 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$91 91
Balance of manufacturing account,		55,080 26
Interest received,		139 54
Rents,		500 00
Jobbing,		1,239 84
Other items of income,		14 04
Interest paid,	\$11,883 21	
Dividends declared,	22,000 00	
Depreciation,	14,282 62	
Note discount,	4,960 00	
Other items,	254 20	
Balance June 30, 1920,	3,685 56	
	<hr/>	<hr/>
	\$57,065 59	\$57,065 59

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$7,604 88	
Buildings,	11,524 37	
Machinery and equipment,	14,009 76	
Holders,	27,390 00	
Mains,	101,917 89	
Services,	15,131 61	
Meters,	28,683 26	
	<hr/>	\$206,261 77
Other assets:		
Unfinished construction,	\$24,623 59	
Gas arc lamps,	10 00	
Cash,	6,270 44	
Due for gas,	6,500 35	
Sundry accounts due the company,	6,333 02	
Gas coal on hand,	6,624 82	
Coke on hand,	267 93	
Enrichers on hand,	3,307 06	

Other assets — *Concluded.*

Purifying materials on hand,	\$591 93	
Other gas materials on hand,	30,656 71	
Gas tools and implements,	1,132 95	
Stable and garage equipment,	466 63	
Office furniture,	2,959 97	
Note discount prepaid,	1,500 00	
Investments (real estate),	1,200 00	
	<hr/>	\$92,445 40

Total assets as per books of the company, \$298,707 17

LIABILITIES.

Capital stock,	\$135,000 00
Bonds issued,	50,000 00
Notes payable,	51,000 00
Unpaid bills,	12,397 58
Deposits by customers,	2,762 69
Unpaid dividends,	7,413 00
Interest accrued but not due,	416 67
Amounts due from the company, not included above,	33,081 64

Total liabilities as per books of the company, \$292,071 58
Profit and loss balance, 6,635 59

Total credits, \$298,707 17

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$58,503 19		
For distribution, 6,214 46		
management, 11,686 35		
taxes, 5,820 58		
incidentals, 1,482 09		
	<hr/>	
	\$83,706 67	
Income from sale of gas,		\$102,259 28
other sources,		9 00
Balance to profit and loss,	18,561 61	
	<hr/>	<hr/>
	\$102,268 28	\$102,268 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$6,790 44
Balance of manufacturing account,		18,561 61
Interest received,		72 40
Rents,		429 75
Jobbing,		2,297 94
Other items of income,		6 33
Interest paid,	\$6,706 34	
Dividends declared,	9,450 00	
Depreciation,	4,574 00	
Other items,	792 54	
Balance June 30, 1920,	6,635 59	
	<hr/>	<hr/>
	\$28,158 47	\$28,158 47

LEXINGTON GAS COMPANY.

ASSETS.

Gas plant:		
Mains,	\$25,407 25	
Services,	2,382 25	
Meters,	2,904 78	
	<hr/>	\$30,694 28
Other assets:		
Gas arcs,	\$163 63	
Cash,	3,948 74	
Notes receivable,	5,900 00	
Due for gas,	2,069 62	
Sundry accounts due the company,	994 74	
Other gas materials on hand,	551 67	
Gas tools and implements,	3 17	
Office furniture,	507 88	
	<hr/>	14,139 45
Total assets as per books of the company,		\$44,833 73

LIABILITIES.

Capital stock,	\$40,000 00
Unpaid bills,	2,156 46
Deposits by customers,	201 52
Unpaid dividends,	400 00
Amounts due from the company, not included above,	68 43
	<hr/>
Total liabilities as per books of the company,	\$42,826 41
Profit and loss balance,	2,007 32
	<hr/>
Total credits,	\$44,833 73

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For gas bought,	\$8,569 06	
distribution,	1,165 25	
management,	2,886 03	
taxes,	1,337 55	
incidentals,	550 40	
	<hr/>	
	\$14,508 29	
Income from sale of gas,		\$16,145 31
other sources,		54 30
Balance to profit and loss,	1,691 32	
	<hr/>	<hr/>
	\$16,199 61	\$16,199 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$2,021 13
Balance of manufacturing account,		1,691 32
Interest received,		488 56
Jobbing,		360 73
Other items of income,		11 79

	DR.	CR.
Interest paid,	\$1 50	
Dividends declared,	2,000 00	
Depreciation,	504 41	
Other items,	60 30	
Balance June 30, 1920,	2,007 32	
	<hr/>	<hr/>
	\$4,573 53	\$4,573 53

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Electric plant:

Lands,	\$99,091 99	
Buildings,	277,485 94	
Steam plant,	667,985 41	
Electric plant,	339,858 69	
Overhead lines,	579,887 66	
Underground conduits, wires and cables,	425,718 46	
Transformers,	205,144 47	
Meters,	125,723 88	
Street lamps and fixtures,	68,494 65	
	<hr/>	\$2,789,391 15

Other assets:

Cash,	\$337,402 55	
Due for electricity,	68,555 79	
Sundry accounts due the company,	36,479 53	
Electric fuel on hand,	42,396 95	
Motors on hand,	7,139 73	
Electric tools and implements,	2,662 83	
Other electric materials and supplies on hand,	111,996 91	
Stable and garage equipment,	7,373 25	
Office furniture,	1,346 84	
Interest,	10,577 80	
Prepaid accounts,	47,784 51	
Insurance,	10,713 21	
	<hr/>	684,429 90

Total assets as per books of the company, \$3,473,821 05

LIABILITIES.

Capital stock,	\$1,176,400 00	
Notes payable,	550,000 00	
Unpaid bills,	82,901 11	
Deposits by customers,	14,126 40	
Premium realized on stock issues,	342,294 25	
Depreciation reserve,	416,057 14	
Amounts due from the company, not included above,	38,820 12	
	<hr/>	

Total liabilities as per books of the company, \$2,620,599 02

Profit and loss balance, 853,222 03

Total credits, \$3,473,821 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$483,585 74	
For current bought,	160 59	
distribution,	108,682 91	
management,	101,042 42	
taxes,	79,227 25	
incidentals,	17,288 01	
	<hr/>	
	\$789,986 92	
Income from sale of electricity,		\$1,086,224 94
other sources,		2,308 12
Balance to profit and loss,	298,546 14	
	<hr/>	<hr/>
	\$1,088,533 06	\$1,088,533 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$741,299 81
Balance of manufacturing account,		298,546 14
Interest received,		1,324 96
Rents,		243 04
Jobbing,		28,105 64
Other items of income,		124 18
Interest paid,	\$23,408 12	
Dividends declared,	117,640 00	
Replacement reserve,	75,000 00	
Other items,	373 62	
Balance June 30, 1920,	853,222 03	
	<hr/>	<hr/>
	\$1,069,643 77	\$1,069,643 77

LOWELL GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$1,045,840 55	
Machinery, equipment and holders,	784,345 39	
Mains, services and meters,	357,515 41	
Gas arc lamps and fixtures,	10,000 00	
	<hr/>	\$2,197,701 35
Other assets:		
Office building and land,	\$34,930 00	
Unfinished construction,	70,234 43	
Cash,	114,665 31	
Due for gas,	32,733 88	
Sundry accounts due the company,	35,106 02	
Gas coal on hand,	23,820 00	
Coke on hand,	3,630 00	
Tar on hand,	14,422 30	
Ammonia on hand,	755 13	
Enrichers on hand,	27,695 98	
Purifying materials on hand,	4,398 55	
Other gas materials on hand,	12,744 94	

Other assets — *Concluded.*

Stoves, gas fixtures, gas tools and implements on hand,	\$69,661 66	
Insurance, etc., prepaid,	27,796 03	
Investments (real estate),	65,935 00	
Investments (securities),	169,240 48	
	<hr/>	\$707,769 71
Total assets as per books of the company,		\$2,905,471 06

LIABILITIES.

Capital stock,	\$1,000,000 00
Capital stock subscribed,	1,000 00
Coupon notes,	180,000 00
Other notes payable,	620,000 00
Unpaid bills,	88,385 57
Deposits by customers,	39,902 56
Interest accrued but not due,	5,017 04
Premium realized on stock issues,	417,157 91
Depreciation reserve,	62,258 04
Other reserves,	11,184 59
Amounts due from the company, not included above,	34,924 11
	<hr/>
Total liabilities as per books of the company,	\$2,459,829 82
Profit and loss balance,	445,641 24
	<hr/>
Total credits,	\$2,905,471 06

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$665,315 99	
For distribution,	102,200 73	
management,	21,576 95	
taxes,	86,464 92	
incidentals,	29,829 72	
	<hr/>	\$905,388 31
Income from sale of gas,		\$1,027,571 64
residuals,		137,452 05
other sources,		12,875 91
Balance to profit and loss,	272,511 29	
	<hr/>	<hr/>
	\$1,177,899 60	\$1,177,899 60

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$437,286 65
Balance of manufacturing account,		272,511 29
Interest received,		1,629 54
Rents,		3,969 03
Jobbing,		2,884 63
Other items of income,		19,028 56
Interest paid,	\$37,123 00	
Dividends declared,	120,000 00	
Depreciation,	111,052 13	
Other items,	23,493 33	
Balance June 30, 1920,	445,641 24	
	<hr/>	<hr/>
	\$737,309 70	\$737,309 70

LUDLOW ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:

Lands,	\$1,304 66
Buildings,	2,916 87
Electric plant,	3,482 62
Overhead lines,	35,215 95
Transformers,	2,461 22
Meters,	7,292 75
Street lamps and fixtures,	1,043 48

\$53,717 55

Other assets:

Cash,	\$5,577 70
Due for electricity,	3,543 63
Other electric materials and supplies on hand,	1,381 88
Interest,	176 67
Taxes,	25 29
Insurance,	41 38
Investments (securities),	10,000 00

20,746 55

Total assets as per books of the company, \$74,464 10

LIABILITIES.

Capital stock,	\$45,000 00
Notes payable,	10,000 00
Unpaid bills,	10,378 51
Deposits by customers,	1,049 00
Reserves,	675 00
Amounts due from the company, not included above,	1,102 06

Total liabilities as per books of the company, \$68,204 57

Profit and loss balance, 6,259 53

Total credits, \$74,464 10

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$241 54
For current bought,	21,260 07
distribution,	4,660 35
management,	5,017 30
taxes,	1,707 73
incidentals,	186 72

Dr.

Cr.

\$33,073 71

Income from sale of electricity, \$40,669 36

Balance to profit and loss, 7,595 65

\$40,669 36

\$40,669 '36

PROFIT AND LOSS ACCOUNT.

Dr.

Cr.

Balance June 30, 1919, \$2,526 06

Balance of manufacturing account, 7,595 65

Interest received, 444 28

	Dr.	Cr.
Jobbing,		\$60 39
Other items of income,		725 70
Interest paid,	\$592 55	
Dividends declared,	2,700 00	
Depreciation,	1,800 00	
Balance June 30, 1920,	6,259 53	
	<hr/>	<hr/>
	\$11,352 08	\$11,352 08

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:		
Lands,	\$223,996 22	
Buildings,	275,467 72	
Machinery and equipment,	628,525 26	
Holdings,	569,342 86	
Mains and services,	793,680 98	
Gas arc lamps,	9,736 44	
Meters,	168,267 82	
	<hr/>	\$2,669,017 30
Electric plant:		
Lands,	\$84,486 99	
Buildings,	183,769 76	
Steam plant,	365,263 81	
Electric plant,	498,846 88	
Electric arc lamps,	2,036 00	
Overhead lines,	464,226 44	
Underground conduits,	434,871 75	
Underground wires and cables,	291,615 25	
Transformers,	95,408 60	
Meters,	137,121 97	
Street lamps and fixtures,	46,538 14	
	<hr/>	2,604,185 59
Other assets:		
Office building,	\$70,970 94	
Other permanent structures,	86,776 30	
Cash,	128,803 88	
Unfinished construction,	2,479 78	
Due for gas,	70,058 26	
Due for electricity,	58,544 62	
Sundry accounts due the company,	64,107 67	
Gas coal on hand,	71,507 86	
Coke on hand,	2,210 70	
Tar on hand,	5,490 75	
Enrichers on hand,	26,095 23	
Purifying materials on hand,	3,873 58	
Other gas materials on hand,	74,032 95	
Stoves on hand,	25,679 47	
Gas fixtures on hand,	9,126 28	
Gas tools and implements,	811 52	
Electric fuel on hand,	41,992 84	
Motors on hand,	10,081 00	
Electric fixtures and appliances on hand,	23,783 45	

Other assets — *Concluded.*

Other electric materials and supplies on hand,	\$41,749 39	
Stable and garage equipment,	21,343 86	
Office furniture,	16,857 63	
Interest prepaid,	3,374 16	
Suspense account,	4,374 59	
Insurance,	36,882 65	
Investments (securities),	100,101 00	
	<hr/>	\$1,001,110 36
Total assets as per books of the company,		\$6,274,313 25

LIABILITIES.

Capital stock,	\$1,625,000 00	
Notes payable,	295,000 00	
Unpaid bills,	146,680 19	
Deposits by customers,	27,559 72	
Surplus invested in plant,	1,640,763 74	
Premium realized on stock issues,	1,494,106 25	
Depreciation reserve,	688,381 54	
Other reserves,	85,000 00	
Amounts due from the company, not included above,	44,894 59	
	<hr/>	
Total liabilities as per books of the company,		\$6,047,386 03
Profit and loss balance,		226,927 22
		<hr/>
Total credits,		\$6,274,313 25

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$696,791 48	
For distribution,	152,185 67	
management,	47,191 23	
taxes,	81,981 62	
incidentals,	26,924 94	
	<hr/>	\$1,005,074 94
Operating expenses (electric):		
At station,	\$322,157 90	
For distribution,	133,641 87	
management,	39,826 88	
taxes,	57,044 70	
incidentals,	21,822 37	
	<hr/>	574,493 72
Income from sale of gas,		\$1,128,316 66
residuals,		59,670 65
other sources (gas),		7,396 26
sale of electricity,		924,506 36
Balance to profit and loss:		
Gas,	190,308 63	
Electric,	350,012 64	
	<hr/>	<hr/>
	\$2,119,889 93	\$2,119,889 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$174,888 16
Balance of gas manufacturing account,		190,308 63
Balance of electric manufacturing account,		350,012 64

	DR.	CR.
Interest received,		\$8,672 00
Rents,		782 22
Jobbing,		3,308 95
Other items of income,		6,880 65
Interest paid,	\$23,233 36	
Dividends declared,	325,000 00	
Depreciation reserve,	144,797 15	
Other items,	12,895 52	
Balance June 30, 1920,	226,927 22	
	<hr/>	<hr/>
	\$732,853 25	\$732,853 25

MALDEN ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$61,350 97	
Buildings,	179,222 27	
Steam plant,	263,007 86	
Electric plant,	165,695 13	
Substation equipment,	22,581 87	
Overhead lines,	485,610 62	
Underground conduits,	417,315 93	
Underground wires and cables,	265,936 34	
Transformers,	119,196 14	
Meters,	216,293 15	
Street lamps and fixtures,	30,002 74	
	<hr/>	\$2,226,213 02

Other assets:

Office building and land,	\$13,895 76	
Unfinished construction,	149,576 08	
Cash,	108,365 88	
Due for electricity,	78,609 83	
Sundry accounts due the company,	47,870 71	
Electric fuel on hand,	5,884 13	
Motors on hand,	850 60	
Electric tools and implements,	8,377 83	
Other electric materials and supplies on hand,	117,803 26	
Stable and garage equipment,	26,612 91	
Office furniture,	6,718 92	
Suspense accounts,	25,158 93	
Interest,	1,468 76	
Investments (real estate),	10,223 73	
Investments (securities),	30,700 00	
	<hr/>	632,117 33

Total assets as per books of the company, \$2,858,330 35

LIABILITIES.

Capital stock,	\$1,068,000 00
Coupon notes,	600,000 00
Other notes payable,	125,000 00
Unpaid bills,	64,446 93
Deposits by customers,	30,972 91
Interest accrued but not due,	13,457 55

Premium realized on stock issues,	\$388,850 00
Depreciation reserve,	298,745 01
Other reserves,	12,355 88
Amounts due from the company, not included above,	31,590 00

Total liabilities as per books of the company,	\$2,633,418 28
Profit and loss balance,	224,912 07
Total credits,	\$2,858,330 35

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$61,829 44	
For current bought,	318,238 45	
distribution,	136,731 23	
management,	49,938 58	
taxes,	89,551 10	
incidentals,	15,654 02	
	<hr/>	
	\$671,942 82	
Income from sale of electricity,		\$954,534 45
other sources,		7,977 84
Balance to profit and loss,	290,569 47	
	<hr/>	<hr/>
	\$962,512 29	\$962,512 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$204,277 20
Balance of manufacturing account,		290,569 47
Interest received,		5,199 32
Rents,		3,153 93
Jobbing,		10,502 88
Other items of income,		3,264 37
Interest paid,	\$46,816 73	
Dividends declared,	128,160 00	
Depreciation reserve,	113,904 49	
Other items,	3,173 88	
Balance June 30, 1920,	224,912 07	
	<hr/>	<hr/>
	\$516,967 17	\$516,967 17

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$230,615 67
Buildings,	374,409 59
Machinery and equipment,	1,082,490 10
Mains,	1,085,749 36
Services,	170,660 45
Meters,	382,436 20
	<hr/>
	\$3,326,361 37 .
Other assets:	
Unfinished construction,	\$28,067 75
Cash,	141,276 94
Due for gas,	77,469 53

Other assets — *Concluded.*

Ammonia on hand,	\$655 28	
Sundry accounts due the company,	115,529 91	
Gas coal on hand,	39,961 39	
Coke on hand,	4,722 35	
Tar on hand,	3,852 81	
Enrichers on hand,	17,892 73	
Purifying materials on hand,	1,621 58	
Other gas materials on hand,	61,636 11	
Stoves on hand,	866 66	
Gas tools and implements,	18,573 94	
Stable and garage equipment,	18,666 82	
Office furniture,	12,874 98	
Suspense accounts,	63,230 72	
Insurance, interest, etc.,	12,955 43	
Investments (securities),	43,650 00	
		<u>\$663,504 93</u>
Total assets as per books of the company,		\$3,989,866 30

LIABILITIES.

Capital stock,	\$2,085,500 00
Coupon notes,	725,000 00
Other notes payable,	421,123 00
Unpaid bills,	84,004 26
Deposits by customers,	21,339 57
Interest accrued but not due,	19,609 45
Premium realized on stock issues,	450,237 37
Depreciation reserve,	40,501 54
Other reserves,	59,659 27
Amounts due from the company, not included above,	23,676 46
	<u>\$3,930,650 92</u>
Total liabilities as per books of the company,	\$3,930,650 92
Profit and loss balance,	59,215 38
	<u>\$3,989,866 30</u>
Total credits,	\$3,989,866 30

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$709,224 44	
For gas bought,	438 40	
distribution,	143,019 02	
management,	45,450 74	
taxes,	112,031 10	
incidentals,	19,610 32	
	<u>\$1,029,774 02</u>	
Income from sale of gas,		\$1,252,661 62
residuals,		57,776 43
other sources,		1,392 22
Balance to profit and loss,	282,056 25	
	<u>\$1,311,830 27</u>	<u>\$1,311,830 27</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$36,983 72
Balance of manufacturing account,		282,056 25
Interest received,		3,690 77

	Dr.	Cr.
Rents,		\$1,282 17
Other items of income,		7,724 95
Interest paid,	\$74,031 87	
Dividends declared,	145,985 00	
Depreciation reserve,	14,219 83	
Other items,	38,285 78	
Balance June 30, 1920,	59,215 38	
	<u>\$331,737 86</u>	<u>\$331,737 86</u>

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$14,793 76	
Electric plant,	8,390 00	
Underground conduits, wires and cables,	152,413 26	
Transformers,	8,408 68	
Meters,	7,557 52	
Street lamps, fixtures, etc.,	37,567 73	
		<u>\$229,130 95</u>
Other assets:		
Cash,	\$4,680 40	
Due for electricity,	5,321 76	
Sundry accounts due the company,	2,389 69	
Other electric materials and supplies on hand,	1,474 95	
Stable and garage equipment,	578 60	
Investments (securities),	14,759 25	
		<u>29,204 65</u>
Total assets as per books of the company,		<u>\$258,335 60</u>

LIABILITIES.

Capital stock,	\$205,800 00
Unpaid bills,	1,530 02
Deposits by customers,	45 00
Depreciation reserve,	39,841 96
Amounts due from the company, not included above,	3,300 00
Total liabilities as per books of the company,	<u>\$250,516 98</u>
Profit and loss balance,	7,818 62
Total credits,	<u>\$258,335 60</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$50 00	
For current bought,	12,023 80	
distribution,	2,356 34	
management,	7,610 65	
taxes,	2,847 53	
incidentals,	312 22	
	<u>\$25,200 54</u>	
Income from sale of electricity,		\$47,398 77
Balance to profit and loss,	22,198 23	
	<u>\$47,398 77</u>	<u>\$47,398 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$3,007 74
Balance of manufacturing account,		22,198 23
Interest received,		593 76
Jobbing,		1,339 51
Other items of income,		9 34
Dividends declared,	\$12,348 00	
Depreciation reserve,	6,981 96	
Balance June 30, 1920,	7,818 62	
	<hr/>	<hr/>
	\$27,148 58	\$27,148 58

MARION.

(See SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC COMPANY.)

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$35,512 26	
Steam plant,	54,987 56	
Electric plant,	90,106 97	
Overhead lines,	356,112 58	
Transformers,	34,291 64	
Meters,	36,396 18	
	<hr/>	\$607,407 19
Other assets:		
Unfinished construction,	\$1,081 40	
Cash,	20,976 27	
Due for electricity,	21,520 84	
Sundry accounts due the company,	54,577 82	
Electric fuel on hand,	15,361 92	
Electric tools and implements,	1,509 79	
Other electric materials and supplies on hand,	18,117 86	
Stable and garage equipment,	2,054 73	
Office furniture,	7,189 19	
Reserve fund,	14,863 78	
Interest,	2,759 82	
Taxes,	43 45	
Insurance,	1,954 56	
Investments (real estate),	6,433 47	
	<hr/>	168,444 90
Total assets as per books of the company,		<hr/> \$775,852 09

LIABILITIES.

Capital stock,	\$361,700 00
Coupon notes,	200,000 00
Other notes payable,	33,000 00
Unpaid bills,	11,296 43

Deposits by customers,	\$4,821 81
Unpaid dividends,	10,851 00
Interest accrued but not due,	2,516 68
Premium realized on stock issues,	97,020 00
Reserves,	3,404 08
Amounts due from the company, not included above,	6,911 28
<hr/>	
Total liabilities as per books of the company,	\$731,521 28
Profit and loss balance,	44,330 81
<hr/>	
Total credits,	\$775,852 09

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$12,205 38	
For current bought,	60,094 04	
distribution,	18,320 00	
management,	10,957 00	
taxes,	25,238 79	
incidentals,	6,000 85	
	<hr/>	
	\$132,816 06	
Income from sale of electricity,		\$212,760 74
Balance to profit and loss,	79,944 68	
	<hr/>	
	\$212,760 74	\$212,760 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$44,037 53
Balance of manufacturing account,		79,944 68
Interest received,		1,252 38
Rents,		673 74
Jobbing,		3,781 22
Transfer from miscellaneous profits reserve,		1,808 50
Interest paid,	\$19,022 51	
Dividends declared,	39,787 00	
Depreciation,	11,500 00	
Miscellaneous profits reserve,	2,222 08	
Other items,	14,635 65	
Balance June 30, 1920,	44,330 81	
	<hr/>	
	\$131,498 05	\$131,498 05

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$27,732 16
Machinery and equipment,	71,531 79
Mains,	219,253 80
Services,	62,194 46
Meters,	39,808 28
	<hr/>
	\$420,520 49

Other assets:

Gas arc lamps,	\$112 81
Other permanent structures,	9,980 15
Cash,	20,866 77
Unfinished construction,	13,294 75
Due for gas,	21,461 28
Sundry accounts due the company,	8,462 40
Gas coal on hand,	165 91
Other gas materials on hand,	10,886 91
Stoves on hand,	14,559 04
Gas fixtures on hand,	3,845 09
Stable and garage equipment,	687 89
Office furniture and supplies,	3,179 26
Taxes,	37 93
Interest,	2,363 18
Insurance,	719 76
Property suspense account,	25,675 97

\$136,299 10

Total assets as per books of the company, \$556,819 59

LIABILITIES.

Capital stock,	\$270,000 00
Notes payable,	241,500 00
Unpaid bills,	8,327 55
Deposits by customers,	4,784 87
Unpaid dividends,	4,050 00
Interest accrued but not due,	1,787 52
Amounts due from the company, not included above,	4,955 00

Total liabilities as per books of the company, \$535,404 94

Profit and loss balance, 21,414 65

Total credits, \$556,819 59

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$3,915 53	
For gas bought,	54,595 82	
distribution,	10,551 08	
management,	6,672 31	
taxes,	14,894 72	
incidentals,	1,678 85	
	<hr/>	
	\$92,308 31	
Income from sale of gas,		\$125,746 95
other sources,		2,269 93
Balance to profit and loss,	35,708 57	
	<hr/>	
	\$128,016 88	\$128,016 88

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$21,344 32
Balance of manufacturing account,		35,708 57
Interest received,		375 04
Jobbing,		1,390 35

	Dr.	Cr.
Interest paid,	\$17,785 35	
Dividends declared,	18,900 00	
Other items,	718 28	
Balance June 30, 1920,	21,414 65	
	<hr/>	<hr/>
	\$58,818 28	\$58,818 28

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands,	\$1,518 99	
Buildings,	3,581 37	
Transformer station equipment,	15,566 58	
Electric plant,	124 92	
Overhead lines,	122,736 75	
Underground wires and cables,	28 12	
Transformers,	11,126 76	
Meters,	16,339 52	
Street lamps and fixtures,	9,868 43	
	<hr/>	\$180,891 44
Other assets:		
Cash,	\$5,935 51	
Due for electricity,	8,155 56	
Sundry accounts due the company,	6,211 54	
Arc lamps,	43 00	
Motors on hand,	630 81	
Electric tools and implements,	764 64	
Other electric materials and supplies on hand,	10,472 83	
Stable and garage equipment,	4,039 14	
Office furniture,	802 60	
	<hr/>	37,055 63
Total assets as per books of the company,		\$217,947 07

LIABILITIES.

Capital stock,	\$132,500 00
Bonds issued,	40,000 00
Notes payable,	15,000 00
Unpaid bills,	4,372 13
Deposits by customers,	5,179 83
Unpaid dividends,	10,600 00
Interest accrued but not due,	166 67
	<hr/>
Total liabilities as per books of the company,	\$207,818 63
Profit and loss balance,	10,128 44
	<hr/>
Total credits,	\$217,947 07

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$284 55	
For current bought,	34,440 80	
distribution,	8,955 03	
management,	9,996 96	
taxes,	6,475 96	
incidentals,	1,008 02	
	<u>\$61,161 32</u>	
Income from sale of electricity,		\$95,485 40
other sources,		3,057 29
Balance to profit and loss,	37,381 37	
	<u>\$98,542 69</u>	<u>\$98,542 69</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$4,162 55
Balance of manufacturing account,		37,381 37
Interest received,		56 16
Rents,		200 11
Jobbing,		1,004 25
Other items of income,		20 55
Interest paid,	\$3,110 14	
Dividends declared,	19,875 00	
Depreciation,	5,165 30	
Other items,	4,546 11	
Balance June 30, 1920,	10,128 44	
	<u>\$42,824 99</u>	<u>\$42,824 99</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,024 91	
Buildings,	12,629 60	
Machinery and equipment,	19,243 06	
Holders,	10,047 44	
Mains,	55,503 30	
Services,	4,948 84	
Meters,	9,002 30	
	<u>\$115,399 45</u>	
Other assets:		
Cash,	\$4,132 00	
Due for gas,	3,511 02	
Sundry accounts due the company,	9,192 62	
Gas coal on hand,	1,762 87	
Coke on hand,	1,149 75	
Tar on hand,	1,053 59	
Purifying materials on hand,	250 89	
Other gas materials on hand,	6,327 70	

Other assets — *Concluded.*

Gas tools and implements,	\$222 12	
Office furniture,	866 91	
Note discount prepaid,	3,000 00	
		<u>\$31,469 47</u>
Total assets as per books of the company,		\$146,868 92
Profit and loss balance,		<u>2,225 14</u>
Total debits,		\$149,094 06

LIABILITIES.

Capital stock,	\$72,300 00
Notes payable,	60,000 00
Unpaid bills,	6,464 99
Deposits by customers,	2,124 00
Unpaid dividends,	723 00
Amounts due from the company, not included above,	<u>7,482 07</u>
Total liabilities as per books of the company,	\$149,094 06

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$35,260 45	
For distribution,	2,986 17	
management,	5,960 66	
taxes,	2,775 17	
incidentals,	<u>1,038 00</u>	
	\$48,020 45	
Income from sale of gas,		\$43,789 95
residuals,		9,761 58
other sources,		<u>240 00</u>
Balance to profit and loss,	<u>5,771 08</u>	
	\$53,791 53	\$53,791 53

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,	\$360 53	
Balance of manufacturing account,		\$5,771 08
Interest received,		32 96
Jobbing,		1,249 07
Other items of income,		<u>22 94</u>
Interest paid,	4,901 14	
Dividends declared,	1,446 00	
Depreciation,	1,563 71	
Other items,	<u>1,029 81</u>	
Balance June 30, 1920,		<u>2,225 14</u>
	\$9,301 19	\$9,301 19

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Electric plant:

Lands,	\$4,531 10
Buildings,	3,654 09
Steam plant,	1,171 53
Electric plant,	3,200 30
Overhead lines,	15,350 37
Transformers,	2,676 20
Meters,	3,912 07
Street lamps and fixtures,	755 87

\$35,251 53

Other assets:

Cash,	\$5,018 47
Due for electricity,	819 19
Sundry accounts due the company,	32 72
Electric tools and implements,	159 57
Other electric materials and supplies on hand,	130 86
Office furniture,	14 00
Note discount,	600 00
Investments (real estate),	500 00

7,274 81

Total assets as per books of the company,	\$42,526 34
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LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	12,000 00
Notes payable,	12,000 00
Unpaid bills,	404 80
Unpaid dividends,	300 00
Interest accrued but not due,	180 00
Amounts due from the company, not included above,	269 94

Total liabilities as per books of the company,	\$40,154 74
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Profit and loss balance,	2,371 60
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Total credits,	\$42,526 34
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MANUFACTURING ACCOUNT.

Operating expenses:

For current bought,	\$3,421 50
distribution,	1,174 24
management,	1,125 47
taxes,	892 45
incidentals,	111 57

DR.

CR.

\$6,725 23

Income from sale of electricity,	\$11,437 91
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Balance to profit and loss,	4,712 68
---------------------------------------	----------

\$11,437 91

\$11,437 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$2,429 43
Balance of manufacturing account,		4,712 68
Interest received,		29 20
Rents,		100 00
Other items of income,		33 79
Interest paid,	\$1,560 00	
Dividends declared,	1,350 00	
Depreciation,	1,828 54	
Other items,	194 96	
Balance June 30, 1920,	2,371 60	
	<hr/>	<hr/>
	\$7,305 10	\$7,305 10

NANTUCKET.

(See CITIZENS' GAS, ELECTRIC AND POWER COMPANY.)

NATICK GAS LIGHT COMPANY.

MANUFACTURING ACCOUNT (TO DEC. 31, 1919).

	Dr.	Cr.
Operating expenses:		
At works,	\$595 50	
For gas bought,	10,987 63	
distribution,	2,318 38	
management,	2,218 57	
taxes,	1,176 03	
incidentals,	235 88	
	<hr/>	
	\$17,531 99	
Income from sale of gas,		\$21,317 96
other sources,		63 52
Balance to profit and loss,	3,849 49	
	<hr/>	<hr/>
	\$21,381 48	\$21,381 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$4,348 93
Balance of manufacturing account,		3,849 49
Interest received,		84 00
Rents,		401 00
Jobbing,		537 18
Interest paid,	\$1,375 19	
Reserve,	370 97	
Other items,	1,217 56	
Balance Dec. 31, 1919,	6,256 88	
	<hr/>	<hr/>
	\$9,220 60	\$9,220 60

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$412,976 96	
Machinery, equipment and holders,	699,587 09	
Mains,	588,575 58	
Services,	177,268 07	
Meters,	191,750 95	
		<hr/>
		\$2,070,158 65

Electric plant:

Lands,	\$205,845 31	
Buildings,	573,098 71	
Station extension,	437,697 32	
Steam plant,	1,717,459 50	
Electric plant,	516,703 28	
Overhead lines,	841,445 07	
Underground conduits,	315,705 36	
Underground wires and cables,	559,859 82	
Transformers,	258,235 05	
Meters,	107,932 95	
Street lamps and fixtures,	9,116 21	
		<hr/>
		5,543,098 58

Other assets:

Office building,	\$205,024 26	
Other permanent structures,	299,917 94	
Cash,	243,029 24	
Notes receivable,	3,259 82	
Due for gas,	27,822 35	
Due for electricity,	196,200 58	
Sundry accounts due the company,	82,449 48	
Gas coal on hand,	30,392 80	
Coke on hand,	3,275 00	
Tar on hand,	20,875 70	
Enrichers on hand,	18,805 96	
Purifying materials on hand,	4,206 00	
Other gas materials on hand,	43,008 37	
Stoves, gas and electric fixtures, etc.,	56,389 09	
Gas tools and implements,	10,336 59	
Electric fuel on hand,	67,752 10	
Motors on hand,	23,883 27	
Electric tools and implements,	19,854 26	
Other electric materials and supplies on hand,	131,165 94	
Stable and garage equipment,	33,420 81	
Office furniture,	7,689 92	
Suspense account,	33,233 14	
Investments (securities),	280,631 25	
		<hr/>
		1,842,623 87

Total assets as per books of the company, \$9,455,881 10

LIABILITIES.

Capital stock,	\$2,385,000 00
Subscriptions to capital stock,	357,710 00
Bonds issued,	2,385,000 00

Notes payable,	\$1,642,500 00
Unpaid bills,	159,956 31
Deposits by customers,	49,125 23
Unpaid dividends,	71,550 00
Interest due but not paid,	9,118 96
Interest accrued but not due,	7,500 00
Premium realized on stock issues,	1,381,270 95
Depreciation reserve,	496,139 84
Other reserves,	6,344 65
Amounts due from the company, not included above,	73,641 41
Total liabilities as per books of the company,	\$9,024,857 35
Profit and loss balance,	431,023 75
Total credits,	\$9,455,881 10

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$552,953 12	
For distribution,	119,655 38	
management,	42,969 07	
taxes,	60,600 16	
incidentals,	8,633 94	
	<hr/>	
	\$784,811 67	
Operating expenses (electric):		
At station,	\$976,157 42	
For distribution,	96,330 17	
management,	97,143 89	
taxes,	121,201 33	
incidentals,	15,621 93	
	<hr/>	
	1,306,454 74	
Income from sale of gas,		\$917,196 05
residuals,		26,808 34
other sources (gas),		14 74
sale of electricity,		1,870,524 24
other sources (electric),		1,262 99
Balance to profit and loss:		
Gas,	159,207 46	
Electric,	565,332 49	
	<hr/>	
	\$2,815,806 36	\$2,815,806 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$345,247 34
Balance of gas manufacturing account,		159,207 46
Balance of electric manufacturing account,		565,332 49
Interest received,		12,941 08
Rents,		8,936 02
Jobbing,		50,697 07
Other items of income,		1,443 49
Interest paid,	\$219,880 88	
Dividends declared,	286,200 00	
Depreciation reserve,	175,000 00	
Reserve for pensions,	2,400 00	
Other items,	29,300 32	
Balance June 30, 1920,	431,023 75	
	<hr/>	
	\$1,143,804 95	\$1,143,804 95

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$3,960 31
Machinery and equipment,	132,027 31
Mains,	67,446 57
Services,	3,722 12
Meters,	16,635 87

 \$223,792 18

Electric plant:

Lands and buildings,	\$258,429 14
Steam plant,	197,901 14
Electric plant,	300,985 43
Substations,	41,713 84
Overhead lines, lamps and fixtures,	264,545 77
Underground wires and cables,	3,706 13
Transformers,	35,063 45
Meters,	16,185 04

 1,118,529 94

Other assets:

Unfinished construction,	\$30,374 94
Other permanent structures,	15,717 67
Cash,	32,394 73
Notes receivable,	9,169 59
Due for gas,	5,194 92
Due for electricity,	28,965 11
Sundry accounts due the company,	6,432 25
Gas coal on hand,	16,434 84
Coke on hand,	2,727 80
Tar on hand,	1,495 96
Other gas materials on hand,	4,989 62
Stoves and fixtures on hand,	1,225 23
Gas meters on hand,	775 71
Electric fuel on hand,	52,893 35
Electric fixtures on hand,	2,344 01
Electric meters and transformers,	10,823 73
Other electric materials and supplies on hand,	21,456 67
Stable and garage equipment,	7,726 50
Office furniture,	6,810 88
Adjustment account,	7,712 70
Prepaid accounts,	12,438 15
Investments (real estate),	52,425 15
Investments (securities),	72,890 00

 403,419 51

 Total assets as per books of the company, \$1,745,741 63

LIABILITIES.

Capital stock,	\$855,000 00
Notes payable,	795,000 00
Unpaid bills,	30,109 63
Deposits by customers,	2,412 28
Unpaid dividends,	12,825 00

Interest accrued but not due,	\$3,895 87
Premium realized on stock issues,	23,203 75
Amounts due from the company, not included above,	7,503 46

Total liabilities as per books of the company,	\$1,729,949 99
Profit and loss balance,	15,791 64

Total credits,	\$1,745,741 63
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MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$71,813 64	
For distribution,	8,887 86	
management,	7,206 28	
taxes,	3,308 28	
incidentals,	2,674 79	
	<u>\$93,890 85</u>	
Operating expenses (electric):		
At station,	\$198,969 19	
For current bought,	231 09	
distribution,	12,208 97	
management,	18,977 53	
taxes,	14,190 60	
incidentals,	6,899 08	
	<u>251,476 46</u>	
Income from sale of gas,		\$83,836 93
residuals,		18,716 42
sale of electricity,		325,959 57
other sources (electric),		3,093 01
Balance to profit and loss:		
Gas,	8,662 50	
Electric,	77,576 12	
	<u>\$431,605 93</u>	<u>\$431,605 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$14,561 49
Balance of gas manufacturing account,		8,662 50
Balance of electric manufacturing account,		77,576 12
Interest received,		3,888 54
Rents,		940 31
Interest paid,	\$38,537 32	
Dividends declared,	51,300 00	
Balance June 30, 1920,	15,791 64	
	<u>\$105,628 96</u>	<u>\$105,628 96</u>

NEW ENGLAND POWER COMPANY.

ASSETS.

Electric plant:	
Lands, flowage rights, etc.,	\$4,623,616 90
Buildings,	1,318,338 96
Reservoirs, dams and canals,	3,379,682 84
Steam plant,	663,980 27
Electric plant,	2,002,009 82

Electric plant — *Concluded.*

Hydraulic plant equipment,	\$364,762 84
Overhead lines,	2,117,766 17
Auxiliary equipment,	185,434 32
Underground wires and cables,	22,756 99
Transformers and meters,	305,321 51
	<hr/>
	\$14,983,670 62

Other assets:

Unfinished construction,	\$899,873 73
Cash,	353,996 58
Due for electricity,	429,357 45
Sundry accounts due the company,	359,870 13
Electric fuel on hand,	85,092 67
Other electric materials and supplies on hand,	29,426 51
Prepaid accounts,	3,234 74
Suspense accounts,	53,562 95
Investments (real estate mortgage),	1,000 00
	<hr/>
	2,215,414 76

Total assets as per books of the company, \$17,199,085 38

LIABILITIES.

Capital stock (common),	\$3,800,000 00
Capital stock (preferred),	4,099,200 00
Bonds issued,	7,121,000 00
Notes payable,	4,000 00
Unpaid bills,	236,025 19
Unpaid dividends,	152,000 00
Depreciation reserve,	755,575 28
Other reserves,	243,028 18
Amounts due from the company, not included above,	694,653 55

Total liabilities as per books of the company,	\$17,105,482 20
Profit and loss balance,	93,603 18

Total credits, \$17,199,085 38

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$566,634 50	
For current bought,	1,710,398 47	
distribution,	73,878 14	
management,	79,074 80	
taxes,	174,385 00	
incidentals,	50,601 41	
	<hr/>	
	\$2,654,972 32	
Income from sale of electricity,		\$3,713,651 19
other sources,		22,649 57
Balance to profit and loss,	1,081,328 44	
	<hr/>	
	\$3,736,300 76	\$3,736,300 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$125,185 23
Balance of manufacturing account,		1,081,328 44
Interest received,		15,530 29

	Dr.	Cr.
Other items of income,		\$2,026 82
Interest paid,	\$355,580 80	
Dividends declared,	540,947 50	
Depreciation reserve,	233,939 30	
Balance June 30, 1920,	93,603 18	
	<hr/>	<hr/>
	\$1,224,070 78	\$1,224,070 78

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$98,726 95	
Machinery and equipment,	152,928 99	
Purchase of gas department, Waltham Gas		
Light Company,	490,063 48	
Mains,	727,467 33	
Services,	63,178 32	
Meters,	154,161 90	
	<hr/>	\$1,686,526 97

Other assets:

Cash,	\$29,372 09	
Due for gas,	57,988 21	
Sundry accounts due the company,	18,142 81	
Coal on hand,	2,925 85	
Gas on hand,	434 35	
Enrichers on hand,	2,262 88	
Other gas materials on hand,	85,772 70	
Stoves and appliances,	7,757 97	
Stable and garage equipment,	13,723 55	
Office furniture,	4,407 33	
Pay roll suspense,	1,299 78	
Insurance,	1,384 45	
Interest,	9,761 11	
	<hr/>	235,233 08

Total assets as per books of the company, \$1,921,760 05

LIABILITIES.

Capital stock,	\$560,000 00
Notes payable,	614,285 90
Unpaid bills,	76,456 16
Deposits by customers,	4,280 28
Unpaid dividends,	72 00
Premium realized on stock issues,	130,000 00
Depreciation reserve,	30,000 00
Other reserves,	26,859 95
Amounts due from the company, not included above,	12,513 33

Total liabilities as per books of the company, \$1,454,467 62

Profit and loss balance, 467,292 43

Total credits, \$1,921,760 05

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$23,130 09	
For gas bought,	553,778 09	
distribution,	117,212 87	
management,	61,791 12	
taxes,	36,879 50	
incidentals,	14,291 84	
	<hr/>	
	\$807,083 51	
Income from sale of gas,		\$903,859 69
other sources,		13,639 97
Balance to profit and loss,	110,416 15	
	<hr/>	<hr/>
	\$917,499 66	\$917,499 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$433,253 66
Balance of manufacturing account,		110,416 15
Interest received,		1,446 45
Rents,		5,037 73
Jobbing,		17,065 85
Other items of income,		474 95
Interest paid,	\$37,534 95	
Dividends declared,	44,800 00	
Depreciation,	626 30	
Depreciation reserve,	15,000 00	
Other items,	2,441 11	
Balance June 30, 1920,	467,292 43	
	<hr/>	<hr/>
	\$567,694 79	\$567,694 79

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$13,850 26	
Buildings,	30,820 93	
Machinery and equipment,	49,782 47	
Holders,	36,789 52	
Mains,	67,210 33	
Services,	27,837 79	
Meters,	40,827 18	
	<hr/>	\$267,118 48
Electric plant:		
Lands,	\$15,296 28	
Buildings,	110,168 33	
Reservoirs, dams and canals,	15,000 00	
Steam plant,	192,635 23	
Electric plant,	47,028 00	
Overhead lines,	91,499 35	
Underground conduits,	694 36	
Underground wires and cables,	49 25	

Electric plant — *Concluded.*

Transformers,	\$32,644 85
Meters,	26,802 89
Street lamps and fixtures,	10,471 52

\$542,290 06

Other assets:

Unfinished construction,	\$186,107 37
Cash,	7,983 25
Due for gas,	11,023 72
Due for electricity,	18,941 97
Sundry accounts due the company,	29,380 14
Gas coal on hand,	13,514 46
Enrichers on hand,	9,685 79
Other gas materials on hand,	26,514 64
Tools and implements,	4,018 98
Electric fuel on hand,	23,804 00
Motors on hand,	4,756 05
Other electric materials and supplies on hand,	19,479 56
Stable and garage equipment,	3,412 16
Office furniture,	3,146 00
Note discount,	8,872 50
Insurance and taxes,	4,521 53
Investments (real estate),	6,500 00
Investments (securities),	2,500 00

384,162 12

Total assets as per books of the company, \$1,193,570 66

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	520,500 00
Unpaid bills,	49,987 69
Deposits by customers,	6,820 85
Unpaid dividends,	10,000 00
Interest accrued but not due,	10,321 54
Premium realized on stock issues,	90,000 00
Amounts due from the company, not included above,	102,305 50
Total liabilities as per books of the company,	\$1,189,935 58
Profit and loss balance,	3,635 08
Total credits,	\$1,193,570 66

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$89,712 76	
For distribution,	17,155 27	
management,	13,888 89	
taxes,	7,147 66	
incidentals,	2,383 27	
	<hr/>	\$130,287 85
Operating expenses (electric):		
At station,	\$99,992 23	
For current bought,	255 00	
distribution,	15,986 93	
management,	18,925 72	
taxes,	14,305 37	
incidentals,	5,627 12	
	<hr/>	155,092 37

	Dr.	Cr.
Income from sale of gas,		\$175,173 68
residuals,		734 25
sale of electricity,		222,094 91
other sources (electric),		32 28
Balance to profit and loss:		
Gas,	\$45,620 08	
Electric,	67,034 82	
	<hr/>	<hr/>
	\$398,035 12	\$398,035 12

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$4,637 27
Balance of gas manufacturing account,		45,620 08
Balance of electric manufacturing account,		67,034 82
Interest received,		490 53
Rents,		750 00
Jobbing,		528 31
Other items of income,		555 16
Interest paid,	\$31,033 17	
Dividends declared,	48,000 00	
Depreciation,	25,900 64	
Note discount,	9,420 00	
Other items,	1,627 28	
Balance June 30, 1920,	3,635 08	
	<hr/>	<hr/>
	\$119,616 17	\$119,616 17

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:		
Lands,	\$4,648 30	
Buildings,	33,759 00	
Substation equipment,	8,734 30	
Steam plant,	9,598 44	
Electric plant,	4,944 34	
Overhead lines,	161,992 43	
Underground conduits,	3,957 76	
Underground wires and cables,	1,450 95	
Transformers,	22,415 11	
Meters,	25,263 36	
Street lamps and fixtures,	7,188 70	
	<hr/>	\$283,952 69
Other assets:		
Cash,	\$6,183 30	
Due for electricity,	13,014 26	
Sundry accounts due the company,	4,752 78	
Electric tools and implements,	736 81	
Other electric materials and supplies on hand,	19,995 09	
Stable and garage equipment,	2,289 35	
Office furniture,	1,321 00	
	<hr/>	48,292 59
Total assets as per books of the company,		<hr/> \$332,245 28

LIABILITIES.

Capital stock,	\$117,400 00
Bonds issued,	78,000 00
Notes payable,	67,000 00
Unpaid bills,	8,766 56
Deposits by customers,	4,304 50
Unpaid dividends,	14,088 00
Interest accrued but not due,	1,350 28
Amounts due from the company, not included above,	1,992 38

Total liabilities as per books of the company,	\$292,901 72
Profit and loss balance,	39,343 56
Total credits,	\$332,245 28

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$9,068 23	
For current bought,	37,249 76	
distribution,	9,777 19	
management,	26,378 39	
taxes,	9,364 98	
incidentals,	2,077 87	
	\$93,916 42	
Income from sale of electricity,		\$174,894 80
other sources,		2,018 30
Balance to profit and loss,	82,996 68	
	\$176,913 10	\$176,913 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$25,192 11
Balance of manufacturing account,		82,996 68
Interest received,		206 50
Rents,		650 00
Jobbing,		4,414 66
Other items of income,		575 77
Interest paid,	\$9,176 72	
Dividends declared,	49,308 00	
Depreciation,	12,057 12	
Note discount,	3,445 00	
Other items,	705 32	
Balance June 30, 1920,	39,343 56	
	\$114,035 72	\$114,035 72

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$14,077 28
Buildings,	32,214 12
Machinery and equipment,	37,514 44
Holders,	35,566 00

Gas plant — *Concluded.*

Mains,	\$79,460 88	
Services,	8,382 15	
Meters,	24,419 73	
	<hr/>	\$231,634 60

Other assets:

Gas arc lamps,	\$161 43	
Cash,	3,182 38	
Due for gas,	8,379 58	
Sundry accounts due the company,	16,766 45	
Gas coal on hand,	10,018 20	
Coke on hand,	287 85	
Tar on hand,	1,375 35	
Enrichers on hand,	7,824 18	
Other gas materials on hand,	15,980 64	
Gas tools and implements,	1,026 39	
Stable and garage equipment,	61 50	
Office furniture,	1,099 56	
Investments (securities),	4,944 53	
	<hr/>	71,108 07

Total assets as per books of the company, \$302,742 67

LIABILITIES.

Capital stock,	\$155,675 00	
Notes payable,	43,500 00	
Unpaid bills,	28,127 79	
Deposits by customers,	3,131 50	
Unpaid dividends,	1,556 75	
Interest accrued but not due,	1,074 26	
Premium realized on stock issues,	21,751 25	
Depreciation reserve,	2,337 68	
Amounts due from the company, not included above,	19,762 01	
	<hr/>	

Total liabilities as per books of the company, \$276,916 24

Profit and loss balance, 25,826 43

Total credits, \$302,742 67

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$78,544 76	
For distribution,	9,266 81	
management,	14,908 10	
taxes,	6,467 16	
incidentals,	2,635 27	
	<hr/>	
	\$111,822 10	
Income from sale of gas,		\$129,091 10
residuals,		3,664 74
other sources,		234 00
Balance to profit and loss,	21,167 74	
	<hr/>	
	\$132,989 84	\$132,989 84

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$21,331 53
Balance of manufacturing account,		21,167 74
Interest received,		313 30
Rents,		1,348 40
Jobbing,		4,522 99
Other items of income,		84 08
Interest paid,	\$4,318 58	
Dividends declared,	15,567 50	
Depreciation,	128 71	
Note discount,	1,885 00	
Other items,	1,041 82	
Balance June 30, 1920,	25,826 43	
	<hr/>	<hr/>
	\$48,768 04	\$48,768 04

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$29,658 43	
Machinery and equipment,	21,451 17	
Mains,	25,293 54	
Services,	3,155 22	
Meters,	10,679 21	
	<hr/>	\$90,237 57
Other assets:		
Cash,	\$16,842 94	
Due for gas,	6,639 95	
Sundry accounts due the company,	1,787 89	
Gas coal on hand,	3,982 00	
Coke on hand,	224 00	
Tar on hand,	57 50	
Purifying materials on hand,	198 00	
Other gas materials on hand,	1,611 10	
Stoves on hand,	57 00	
Office furniture,	669 13	
Investments (securities),	5,006 09	
	<hr/>	37,075 60
Total assets as per books of the company,		\$127,313 17

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	2,043 00
	<hr/>
Total liabilities as per books of the company,	\$70,143 00
Profit and loss balance,	57,170 17
	<hr/>
Total credits,	\$127,313 17

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$63,621 47	
For distribution,	4,527 48	
management,	4,700 54	
taxes,	3,299 56	
incidentals,	591 10	
	<hr/>	
	\$76,740 15	
Income from sale of gas,		\$73,270 09
residuals,		17,413 41
Balance to profit and loss,	13,943 35	
	<hr/>	<hr/>
	\$90,683 50	\$90,683 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$49,020 78
Balance of manufacturing account,		13,943 35
Interest received,		391 18
Jobbing,		400 58
Other items of income,		33 38
Dividends declared,	\$3,405 00	
Depreciation,	3,742 88	
Other items,	71 22	
Balance June 30, 1920,	57,170 17	
	<hr/>	<hr/>
	\$64,389 27	\$64,389 27

NORTON POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$71 95	
Overhead lines,	11,334 88	
Transformers,	1,204 38	
Meters,	1,137 78	
	<hr/>	\$13,748 99
Other assets:		
Unfinished construction,	\$858 07	
Outside lamps,	17 65	
Cash,	1,663 77	
Due for electricity,	755 19	
Sundry accounts due the company,	574 99	
Motors,	423 41	
Electric tools and implements,	70 82	
Other electric materials and supplies on hand,	383 06	
Stable and garage equipment,	300 45	
Office furniture,	296 80	
Reserve fund,	599 45	
Insurance, interest and taxes,	98 96	
	<hr/>	6,042 62
Total assets as per books of the company,		\$19,791 61

LIABILITIES.

Capital stock,	\$8,000 00
Notes payable,	9,000 00
Unpaid bills,	1,212 53
Interest accrued but not due,	226 85
Reserves,	439 70
Amounts due from the company, not included above,	247 62
<hr/>	
Total liabilities as per books of the company,	\$19,126 73
Profit and loss balance,	664 88
<hr/>	
Total credits,	\$19,791 61

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$2,181 50	
distribution,	1,291 94	
management,	1,159 39	
taxes,	97 85	
incidentals,	388 62	
	<hr/>	
	\$5,119 30	
Income from sale of electricity,		\$7,502 43
other sources,		68 04
Balance to profit and loss,	2,451 17	
	<hr/>	<hr/>
	\$7,570 47	\$7,570 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$664 39
Balance of manufacturing account,		2,451 17
Interest received,		45 22
Jobbing,		109 38
Transfer from reserve for bad debts,		99 82
Other items of income,		100 00
Interest paid,	\$711 28	
Dividends declared,	640 00	
Depreciation,	156 80	
Reserves,	344 84	
Other items,	952 18	
Balance June 30, 1920,	664 88	
	<hr/>	<hr/>
	\$3,469 98	\$3,469 98

NORWOOD GAS COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$27,824 49
Machinery and equipment,	46,200 00
Mains,	84,402 42
Services,	33,487 31
Meters,	13,906 46
	<hr/>
	\$205,820 68

Other assets:

Unfinished construction,	\$1,103 34	
Gas arc lamps,	917 00	
Cash,	15,290 18	
Construction expense,	3,821 32	
Due for gas,	10,719 16	
Sundry accounts due the company,	6,658 62	
Gas coal on hand,	29 00	
Coke on hand,	304 92	
Tar on hand,	418 62	
Enrichers on hand,	291 83	
Other gas materials on hand,	10,377 53	
Water heaters,	136 68	
Gas tools and implements,	708 80	
Stable and garage equipment,	613 44	
Office furniture,	1,833 97	
Reserve fund,	4,642 83	
Taxes,	17 88	
Insurance,	543 37	
Interest,	825 91	
Suspense account,	12,707 03	
		<hr/>
		\$71,961 43

Total assets as per books of the company,	\$277,782 11
Profit and loss balance,	8,648 38

Total debits,	\$286,430 49
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LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	138,000 00
Unpaid bills,	5,081 51
Deposits by customers,	884 25
Interest accrued but not due,	1,470 18
Reserves,	403 74
Amounts due from the company, not included above,	590 81

Total liabilities as per books of the company,	\$286,430 49
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$6,820 32	
For gas bought,	28,408 54	
distribution,	5,421 96	
management,	7,631 02	
taxes,	2,194 06	
incidentals,	1,373 80	
	<hr/>	
	\$51,849 70	
Income from sale of gas,		\$60,991 39
residuals,		849 32
other sources,		232 88
Balance to profit and loss,	10,223 89	
	<hr/>	<hr/>
	\$62,073 59	\$62,073 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$8,948 12	
Balance of manufacturing account,		\$10,223 89
Interest received,		474 44
Rents,		304 00
Jobbing,		976 73
Other items of income,		6 12
Interest paid,	10,528 22	
Other items,	1,157 22	
Balance June 30, 1920,		8,648 38
	<hr/>	<hr/>
	\$20,633 56	\$20,633 56

OAK BLUFFS.

(See CAPE AND VINEYARD ELECTRIC COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$8,212 01	
Buildings,	143,492 42	
Machinery and equipment,	88,998 06	
Holders,	140,315 08	
Mains,	601,869 42	
Services,	302,393 05	
Meters,	65,838 80	
	<hr/>	\$1,351,118 84
Other assets:		
Other permanent structures,	\$1,430 16	
Cash,	22,774 76	
Due for gas,	13,384 81	
Sundry accounts due the company,	10,537 42	
Gas coal on hand,	1,211 39	
Coke on hand,	1,574 49	
Enrichers on hand,	3,853 74	
Purifying materials on hand,	412 93	
Stoves and stock on hand,	18,352 72	
Gas fixtures on hand,	3,800 49	
Stable and garage equipment,	5,646 79	
Office furniture,	9,158 42	
Prepaid accounts,	5,422 96	
Investments (securities),	80 00	
	<hr/>	97,641 08

Total assets as per books of the company, \$1,448,759 92

LIABILITIES.

Capital stock (common),	\$354,500 00
Capital stock (preferred),	354,500 00
Bonds issued,	338,000 00
Notes payable,	313,200 00
Unpaid bills,	8,062 49
Deposits by customers,	8,975 00
Interest accrued but not due,	6,328 33
Depreciation reserve,	38,751 14
Other reserves,	3,218 91
Amounts due from the company, not included above,	8,067 96
Total liabilities as per books of the company,	\$1,433,603 83
Profit and loss balance,	15,156 09
Total credits,	\$1,448,759 92

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$75,696 70	
For distribution,	16,581 28	
management,	23,673 20	
taxes,	18,525 15	
incidentals,	2,194 80	
	\$136,671 13	
Income from sale of gas,		\$199,102 77
residuals,		327 16
other sources,		2,644 07
Balance to profit and loss,	65,402 87	
	\$202,074 00	\$202,074 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$17,084 79
Balance of manufacturing account,		65,402 87
Jobbing,		3,706 33
Interest paid,	\$37,011 90	
Depreciation,	600 00	
Reserve,	32,000 00	
Other items,	1,426 00	
Balance June 30, 1920,	15,156 09	
	\$86,193 99	\$86,193 99

OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$30,882 13	
For distribution,	1,180 19	
management,	852 01	
taxes,	972 76	
incidentals,	179 96	
	\$34,067 05	

	Dr.	Cr.
Income from sale of gas,		\$23,283 14
residuals,		6,647 50
Balance,		4,136 41
	<hr/>	<hr/>
	\$34,067 05	\$34,067 05

PEPPERELL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$2,103 77	
Overhead lines,	93,551 64	
Transformers,	6,740 25	
Meters,	3,186 04	
Street lamps and fixtures,	5,292 28	
	<hr/>	\$110,873 98
Other assets:		
Cash,	\$44 46	
Notes receivable,	1,000 00	
Due for electricity,	2,584 08	
Sundry accounts due the company,	33,156 02	
Electric tools and implements,	1,131 88	
Office furniture,	100 00	
Insurance,	127 70	
	<hr/>	38,144 14
Total assets as per books of the company,		\$149,018 12
Profit and loss balance,		9,215 44
		<hr/>
Total debits,		\$158,233 56

LIABILITIES.

Notes payable,	\$83,708 70
Unpaid bills,	64,897 97
Deposits by customers,	30 00
Interest accrued but not due,	9,071 89
Amounts due from the company, not included above,	525 00
	<hr/>
Total liabilities as per books of the company,	\$158,233 56

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$331 61	
For current bought,	185,069 65	
distribution,	8,105 61	
management,	2,477 03	
taxes,	2,130 88	
incidentals,	788 90	
	<hr/>	
	\$198,903 68	
Income from sale of electricity,		\$193,549 40
Balance to profit and loss,		5,354 28
	<hr/>	<hr/>
	\$198,903 68	\$198,903 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,	\$3,881 56	
Balance of manufacturing account,	5,354 28	
Interest received,		\$60 00
Other items of income,		3,936 81
Interest paid,	3,482 04	
Other items,	494 37	
Balance June 30, 1920,		9,215 44
	<hr/>	<hr/>
	\$13,212 25	\$13,212 25

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$22,484 16	
Buildings,	38,698 51	
Machinery and equipment,	92,704 20	
Holdings,	75,239 40	
Mains,	309,897 11	
Services,	122,683 90	
Meters,	99,105 30	
	<hr/>	\$760,812 58
Other assets:		
Gas arc lamps,	\$5,823 63	
Cash,	2,328 16	
Due for gas,	47,662 89	
Sundry accounts due the company,	18,969 53	
Gas coal on hand,	23,467 84	
Coke on hand,	364 67	
Tar on hand,	3,293 71	
Enrichers on hand,	45,919 64	
Purifying materials on hand,	1,324 25	
Other gas materials on hand,	21,104 97	
Stoves on hand,	22,349 04	
Gas fixtures on hand,	23,840 61	
Gas tools and implements,	4,552 93	
Stable and garage equipment,	7,204 58	
Interest,	3,591 80	
Insurance,	1,671 73	
Investments (real estate, etc.),	15,600 95	
Investments (securities),	6,500 00	
	<hr/>	255,570 93
Total assets as per books of the company,		\$1,016,383 51

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	353,200 00
Deposits by customers,	5,137 42
	<hr/>
Total liabilities as per books of the company,	\$958,337 42
Profit and loss balance,	58,046 09
	<hr/>
Total credits,	\$1,016,383 51

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$234,307 85	
For distribution,	36,009 69	
management,	32,108 07	
taxes,	19,190 03	
incidentals,	4,462 73	
	<hr/>	
	\$326,078 37	
Income from sale of gas,		\$396,778 95
residuals,		6,780 40
Balance to profit and loss,	77,480 98	
	<hr/>	<hr/>
	\$403,559 35	\$403,559 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$49,482 57
Balance of manufacturing account,		77,480 98
Rents,		642 00
Interest paid,	\$18,176 44	
Dividends declared,	48,000 00	
Other items,	3,383 02	
Balance June 30, 1920,	58,046 09	
	<hr/>	<hr/>
	\$127,605 55	\$127,605 55

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands,	\$41,067 28
Buildings,	205,976 44
Steam-heating plant,	29,167 76
Steam plant,	361,321 72
Electric plant,	96,902 37
Other equipment,	71,589 34
Overhead lines,	392,050 19
Underground conduits,	31,929 88
Underground wires and cables,	26,173 40
Transformers,	119,076 68
Meters,	82,591 99
Tungsten units,	2,224 84
Street lamps and fixtures,	30,355 58
	<hr/>
	\$1,490,427 47
Other assets:	
Cash,	\$32,160 58
Notes receivable,	36,675 00
Due for electricity and steam heat,	62,121 03
Sundry accounts due the company,	41,072 67
Electric fuel on hand,	40,243 48
Motors on hand,	32,042 90

Other assets — *Concluded.*

Electric fixtures,	\$6,407 16
Electric tools and implements,	1,056 19
Other electric materials and supplies on hand,	43,099 38
Stable and garage equipment,	18,469 85
Office furniture,	6,636 79
Investments (securities),	2,500 00
	<hr/>
	\$322,485 03

Total assets as per books of the company, \$1,812,912 50

LIABILITIES.

Capital stock,	\$500,000 00
Capital stock subscribed,	26,560 00
Bonds issued,	500,000 00
Notes payable,	188,700 00
Unpaid bills,	72,849 09
Deposits by customers,	15,231 49
Interest accrued but not due,	12,673 10
Premium realized on stock issued,	77,730 00
Depreciation reserve,	379,168 82

Total liabilities as per books of the company, \$1,772,912 50

Profit and loss balance, 40,000 00

Total credits, \$1,812,912 50

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$235,028 64	
For current bought,	3,320 65	
distribution,	75,425 89	
management,	32,735 87	
taxes,	24,697 20	
incidentals,	53,504 55	
	<hr/>	
	\$424,712 80	
Income from sale of electricity,		\$562,336 47
other sources,		58,098 17
Balance to profit and loss,	195,721 84	
	<hr/>	
	\$620,434 64	\$620,434 64

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$33,000 00
Balance of manufacturing account,		195,721 84
Interest received,		1,344 00
Other items of income,		972 86
Interest paid,	\$45,284 96	
Dividends declared,	50,000 00	
Depreciation reserve,	94,933 22	
Other items,	820 52	
Balance June 30, 1920,	40,000 00	
	<hr/>	
	\$231,038 70	\$231,038 70

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$10,635 71	
Buildings,	34,338 44	
Steam plant,	64,172 95	
Electric plant,	48,390 67	
Overhead lines,	306,920 99	
Underground wires and cables,	20,739 98	
Transformers,	33,691 74	
Meters,	33,375 19	
		<hr/>
		\$552,265 67
Other assets:		
Cash,	\$2,120 12	
Due for electricity,	18,108 40	
Sundry accounts due the company,	1,706 71	
Electric fuel on hand,	5,231 80	
Electric tools and implements,	4,671 68	
Other electric materials and supplies on hand,	11,415 12	
Stable and garage equipment,	5,286 83	
Office furniture,	3,209 34	
Taxes,	84 90	
Interest,	1,484 33	
Insurance,	823 02	
Suspense account,	2,000 00	
		<hr/>
		56,142 25
		<hr/>
Total assets as per books of the company,		\$608,407 92

LIABILITIES.

Capital stock,	\$400,000 00
Bonds issued,	50,000 00
Notes payable,	117,700 00
Unpaid bills,	21,747 32
Interest accrued but not due,	277 74
Reserves,	1,242 03
Amounts due from the company, not included above,	7,469 62
	<hr/>
Total liabilities as per books of the company,	\$598,436 71
Profit and loss balance,	9,971 21
	<hr/>
Total credits,	\$608,407 92

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$42,124 06	
For current bought,	52,106 10	
distribution,	15,110 08	
management,	14,689 50	
taxes,	13,993 19	
incidentals,	2,591 90	
	<hr/>	
	\$140,614 83	
Income from sale of electricity,		\$211,106 42
Balance to profit and loss,	70,491 59	
	<hr/>	<hr/>
	\$211,106 42	\$211,106 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$6,423 80
Balance of manufacturing account,		70,491 59
Interest received,		125 82
Jobbing,		3,912 99
Interest paid,	\$11,047 55	
Dividends declared,	32,000 00	
Depreciation,	17,252 94	
Reserve for bad debts,	250 00	
Other items,	10,432 50	
Balance June 30, 1920,	9,971 21	
	<hr/>	<hr/>
	\$80,954 20	\$80,954 20

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands and buildings,	\$32,983 26	
Machinery and equipment,	79,462 61	
Mains,	90,266 82	
Services,	38,516 58	
Meters,	13,193 98	
	<hr/>	\$254,423 25
Other assets:		
Arc lamps rented,	\$363 84	
Unfinished construction,	1,903 17	
Cash,	10,222 20	
Construction expense,	7,386 39	
Due for gas,	3,372 25	
Sundry accounts due the company,	5,214 76	
Gas coal on hand,	2,058 27	
Coke on hand,	787 92	
Tar on hand,	351 52	
Purifying materials on hand,	147 50	
Other gas materials on hand,	9,196 62	
Stoves,	563 33	
Gas tools and implements,	1,491 02	
Stable and garage equipment,	2,664 79	
Office furniture,	2,487 36	
Reserve fund,	7,700 11	
Prepaid interest,	609 18	
Prepaid insurance,	435 65	
Prepaid taxes,	16 56	
Suspense account,	7,999 92	
Investments (real estate),	1,381 39	
	<hr/>	66,353 75
Total assets as per books of the company,		\$320,777 00
Profit and loss balance,		37,591 72
		<hr/>
Total debits,		\$358,368 72

LIABILITIES.

Capital stock,	\$148,500 00
Notes payable,	188,500 00
Unpaid bills,	3,548 82
Deposits by customers,	836 00
Interest accrued but not due,	4,511 52
Reserve,	2,586 47
Trade acceptance payable,	8,628 00
Amounts due from the company, not included above,	1,257 91

Total liabilities as per books of the company, \$358,368 72

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$45,977 38	
For distribution,	5,957 60	
management,	10,193 04	
taxes,	4,878 52	
incidentals,	1,480 98	
	<hr/>	
	\$68,487 52	
Income from sale of gas,		\$62,822 92
residuals,		11,750 47
other sources,		92 50
Balance to profit and loss,	6,178 37	
	<hr/>	<hr/>
	\$74,665 89	\$74,665 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$25,147 23	
Balance of manufacturing account,		\$6,178 37
Interest received,		525 22
Rents,		194 39
Jobbing,		1,038 52
Bad debts reserve transferred,		737 35
Other items of income,		55 15
Interest paid,	16,519 70	
Reserves,	1,275 48	
Other items,	3,378 31	
Balance June 30, 1920,		37,591 72
	<hr/>	<hr/>
	\$46,320 72	\$46,320 72

PROVINCETOWN LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$5,529 65
Steam plant,	15,226 19
Electric plant,	10,373 22
Overhead lines,	41,360 06
Transformers,	1,063 40
Meters,	5,599 09
	<hr/>
	\$79,151 61

Other assets:

House wiring and lamps,	\$299 10	
Cash,	2,834 33	
Due for electricity,	3,462 54	
Sundry accounts due the company,	1,064 56	
Motors on hand,	711 80	
Electric tools and implements,	314 69	
Other electric materials and supplies on hand,	1,813 52	
Stable and garage equipment,	909 87	
Office furniture,	1,510 25	
Reserve fund,	1,217 65	
Prepaid insurance,	444 87	
Prepaid taxes,	5 23	
Prepaid interest,	132 95	
Suspense accounts,	5,530 46	
		<u>\$20,251 82</u>

Total assets as per books of the company, \$99,403 43

LIABILITIES.

Capital stock,	\$70,000 00
Notes payable,	25,000 00
Unpaid bills,	1,148 95
Interest accrued but not due,	30 03
Reserve,	210 86
Amounts due from the company, not included above,	647 18

Total liabilities as per books of the company, \$97,037 02

Profit and loss balance, 2,366 41

Total credits, \$99,403 43

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$944 72	
For current bought,	4,905 42	
distribution,	1,484 57	
management,	3,986 96	
taxes,	1,921 59	
incidentals,	1,425 79	
	<u>\$14,669 05</u>	
Income from sale of electricity,		\$21,312 63
other sources,		63 21
Balance to profit and loss,	6,706 79	
	<u>\$21,375 84</u>	<u>\$21,375 84</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$2,365 28
Balance of manufacturing account,		6,706 79
Interest received,		40 20
Jobbing,		313 18
Other items of income,		11 74
Interest paid,	\$2,033 42	
Dividends declared,	4,050 00	

	Dr.	Cr.
Depreciation,	\$327 65	
Reserves,	66 11	
Other items,	593 60	
Balance June 30, 1920,	2,366 41	
	<hr/>	<hr/>
	\$9,437 19	\$9,437 19

QUINCY (GAS).

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$113,047 98	
Steam plant,	62,250 02	
Electric plant,	52,995 31	
Overhead lines,	302,524 18	
Transformers,	38,040 54	
Meters,	62,251 19	
Street lamps and fixtures,	4,012 23	
	<hr/>	\$635,121 45
Other assets:		
Cash,	\$33,140 23	
Due for electricity,	31,530 51	
Sundry accounts due the company,	5,808 54	
Electric fuel on hand,	3,742 69	
Motors on hand,	3,563 57	
Electric tools and implements,	3,636 68	
Other electric materials and supplies on hand,	12,305 61	
Stable and garage equipment,	18,150 46	
Office furniture,	4,160 07	
Prepaid interest,	1,121 99	
Prepaid insurance,	724 82	
Investments (real estate),	9,756 18	
	<hr/>	127,641 35
Total assets as per books of the company,		\$762,762 80

LIABILITIES.

Capital stock,	\$400,000 00
Bonds issued,	100,000 00
Notes payable,	90,000 00
Unpaid bills,	27,653 66
Deposits by customers,	19,325 00
Interest accrued but not due,	143 33
Premium realized on stock issues,	66,484 26
Amounts due from the company, not included above,	20,308 72
	<hr/>
Total liabilities as per books of the company,	\$723,914 97
Profit and loss balance,	38,847 83
	<hr/>
Total credits:	\$762,762 80

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses:			
At station,	\$119,971 43		
For distribution,	76,640 03		
management,	43,362 77		
taxes,	52,532 16		
incidentals,	14,943 90		
		\$307,450 29	
Income from sale of electricity,			\$377,616 02
Balance to profit and loss,		70,165 73	
		<u>\$377,616 02</u>	<u>\$377,616 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$43,898 08
Balance of manufacturing account,		70,165 73
Interest received,		464 54
Rents,		390 51
Jobbing,		65 18
Other items of income,		185 17
Interest paid,	\$15,813 14	
Dividends declared,	39,000 00	
Depreciation,	18,710 07	
Other items,	2,798 17	
Balance June 30, 1920,	38,847 83	
	<u>\$115,169 21</u>	<u>\$115,169 21</u>

RANDOLPH AND HOLBROOK POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$7,000 00	
Buildings,	31,932 18	
Steam plant,	10,112 17	
Electric plant,	7,628 11	
Overhead lines,	127,471 93	
Transformers,	6,574 36	
Meters,	9,845 90	
		\$200,564 65
Other assets:		
Unfinished construction and construction expense,	\$7,096 61	
House wiring, etc.,	1,774 88	
Cash,	17,648 91	
Due for electricity,	8,946 81	
Sundry accounts due the company,	2,498 40	
Motors,	2,289 00	
Electric tools and implements,	556 08	
Other electric materials and supplies on hand, .	6,159 68	
Stable and garage equipment,	1,270 47	
Office furniture,	2,456 72	
Reserve fund,	3,613 08	
Prepaid insurance, interest and taxes, . . .	1,132 90	
		55,443 54
Total assets as per books of the company,		\$256,008 19

LIABILITIES.

Capital stock,	\$140,000 00
Notes payable,	104,500 00
Unpaid bills,	4,639 57
Deposits by customers,	230 50
Interest accrued but not due,	984 64
Reserves,	2,325 82
Amounts due from the company, not included above,	2,125 86
<hr/>	
Total liabilities as per books of the company,	\$254,806 39
Profit and loss balance,	1,201 80
<hr/>	
Total credits,	\$256,008 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$22,729 08	
distribution,	7,006 79	
management,	4,153 93	
taxes,	3,855 22	
incidentals,	850 41	
	<hr/>	
	\$38,595 43	
Income from sale of electricity,		\$54,631 81
other sources,		441 48
Balance to profit and loss,	16,477 86	
	<hr/>	<hr/>
	\$55,073 29	\$55,073 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$1,190 82
Balance of manufacturing account,		16,477 86
Interest received,		758 66
Rents,		1,340 88
Jobbing,		2,322 84
Transfer from reserve for bad debts,		768 91
Other items of income,		87 29
Interest paid,	\$7,999 00	
Dividends declared,	5,600 00	
Depreciation,	2,564 73	
Reserves,	2,314 57	
Other items,	3,267 16	
Balance June 30, 1920,	1,201 80	
	<hr/>	<hr/>
	\$22,947 26	\$22,947 26

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Electric plant:

Lands,	\$76,890 05
Buildings,	436,926 03
Transmission structures,	4,049 86
Steam plant,	459,844 18
Electric plant,	182,810 28
Substation equipment,	43,054 03
Overhead lines,	122,168 79
Underground conduits,	288,497 95
Underground wires and cables,	227,443 74
Transformers,	81,191 41
Meters,	78,464 87
Street lamps and fixtures,	40,400 59

\$2,041,741 78

Other assets:

Unfinished construction,	\$85,409 92
Cash,	181,581 26
Due for electricity,	78,387 14
Sundry accounts due the company,	5,998 11
Electric fuel on hand,	34,908 28
Electric tools and implements,	6,714 96
Other electric materials and supplies on hand,	72,397 65
Stable and garage equipment,	17,098 55
Office furniture,	8,479 82
Reserve fund,	15,000 00
Investments (securities),	6,300 00
Suspense accounts,	20,253 48

532,529 17

Total assets as per books of the company, \$2,574,270 95

LIABILITIES.

Capital stock,	\$1,008,050 00
Coupon notes,	500,000 00
Other notes payable,	50,000 00
Unpaid bills,	63,105 65
Deposits by customers,	13,260 59
Interest accrued but not due,	15,755 13
Premium realized on stock issues,	464,262 50
Depreciation reserve,	260,556 12
Other reserves,	10,816 27
Amounts due from the company, not included above,	18,064 79

Total liabilities as per books of the company, \$2,403,871 05
Profit and loss balance, 170,399 90

Total credits, \$2,574,270 95

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$491,366 77	
For current bought,	2,480 17	
distribution,	65,375 55	
management,	49,772 36	
taxes,	66,876 20	
incidentals,	16,064 99	
	<hr/>	
	\$691,936 04	
Income from sale of electricity,		\$883,680 65
other sources,		1,339 71
Balance to profit and loss,	193,084 32	
	<hr/>	<hr/>
	\$885,020 36	\$885,020 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$152,098 88
Balance of manufacturing account,		193,084 32
Interest received,		3,034 33
Rents,		428 00
Transfer from reserve for bad debts,		1,020 63
Other items of income,		4,524 15
Interest paid,	\$37,959 90	
Dividends declared,	100,805 00	
Depreciation reserve,	42,437 51	
Other items,	2,588 00	
Balance June 30, 1920,	170,399 90	
	<hr/>	<hr/>
	\$354,190 31	\$354,190 31

SALEM GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$31,200 00	
Buildings,	143,385 40	
Machinery and equipment,	244,318 97	
Holders,	100,184 90	
Mains,	320,570 89	
Services,	60,466 32	
Meters,	133,353 49	
	<hr/>	\$1,033,479 97
Other assets:		
Office building and land,	\$83,175 30	
Cash,	20,525 14	
Due for gas,	12,953 45	
Sundry accounts due the company,	11,627 35	
Gas coal on hand,	3,397 69	
Coke on hand,	1,467 00	
Tar on hand,	7,205 00	
Enrichers on hand,	10,088 18	
Purifying materials on hand,	3,106 14	
Other gas materials on hand,	10,447 28	
Stoves on hand,	9,496 30	

Other assets — *Concluded.*

Gas fixtures on hand,	\$9,372 07
Gas tools and implements,	1,794 98
Stable and garage equipment,	7,628 27
Office furniture,	3,416 77
Interest,	6,621 98
Suspense accounts,	1,788 29
Investments (real estate),	19,845 11
Investments (securities),	16,752 82
	<hr/>
	\$240,709 12

Total assets as per books of the company, \$1,274,189 09

LIABILITIES.

Capital stock,	\$669,800 00
Notes payable,	285,000 00
Unpaid bills,	19,393 76
Deposits by customers,	13,954 00
Premium realized on stock issues,	111,060 00
Amounts due from the company, not included above,	967 13

Total liabilities as per books of the company, . . . \$1,100,174 89

Profit and loss balance, 174,014 20

Total credits, \$1,274,189 09

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$213,435 32	
For gas bought,	430 40	
distribution,	24,581 45	
management,	32,215 85	
taxes,	36,008 39	
incidentals,	6,278 55	
	<hr/>	
	\$312,949 96	
Income from sale of gas,		\$375,697 12
residuals,		15,375 08
other sources,		652 89
Balance to profit and loss,	78,775 13	
	<hr/>	<hr/>
	\$391,725 09	\$391,725 09

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$166,363 37
Balance of manufacturing account,		78,775 13
Interest received,		556 98
Rents,		2,957 39
Jobbing,		5,147 02
Other items of income,		830 65
Interest paid,	\$19,713 74	
Dividends declared,	53,584 00	
Depreciation,	472 76	
Other items,	6,845 84	
Balance June 30, 1920,	174,014 20	
	<hr/>	<hr/>
	\$254,630 54	\$254,630 54

SEEKONK ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$52,135 11	
Transformers,	2,605 38	
Meters,	3,569 25	
Street lamps and fixtures,	1,756 37	
	<hr/>	\$60,066 11
Other assets:		
Rights of way,	\$100 00	
Cash,	387 80	
Due for electricity,	505 20	
Prepaid taxes,	201 42	
	<hr/>	1,194 42
Total assets as per books of the company,		<hr/> \$61,260 53

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	42,000 00
Unpaid bills,	4,488 47
Unpaid dividends,	400 00
Depreciation reserve,	6,500 00
	<hr/>
Total liabilities as per books of the company,	\$58,388 47
Profit and loss balance,	2,872 06
	<hr/>
Total credits,	\$61,260 53

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$6,895 73	
distribution,	1,295 10	
management,	140 05	
taxes,	917 73	
incidentals,	7 06	
	<hr/>	
	\$9,255 67	
Income from sale of electricity,		\$15,541 08
other sources,		1,761 75
Balance to profit and loss,	8,047 16	
	<hr/>	
	\$17,302 83	\$17,302 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$2,000 65
Balance of manufacturing account,		8,047 16
Interest received,		10 27
Interest paid,	\$2,786 02	
Dividends declared,	400 00	
Depreciation reserve,	4,000 00	
Balance June 30, 1920,	2,872 06	
	<hr/>	
	\$10,058 08	\$10,058 08

SHIRLEY ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands,	\$550 00	
Buildings,	3,041 15	
Steam plant,	1,650 00	
Electric plant,	41,232 41	
Overhead lines,	85,788 22	
Transformers,	7,775 72	
Meters,	8,303 28	
Street lamps and fixtures,	7,249 64	
		<hr/>
		\$155,590 42
Other assets:		
Cash,	\$137 50	
Notes receivable,	5,000 00	
Due for electricity,	3,755 98	
Sundry accounts due the company,	96,457 25	
Electric tools and implements,	3,366 68	
Other electric materials and supplies on hand,	11,834 19	
Office furniture,	2,064 00	
Prepaid insurance,	157 52	
		<hr/>
		122,773 12
Total assets as per books of the company,		\$278,363 54
Profit and loss balance,		24,655 47
		<hr/>
Total debits,		\$303,019 01

LIABILITIES.

Capital stock (common),	\$35,100 00
Capital stock (preferred),	35,100 00
Notes payable,	125,952 84
Unpaid bills,	92,752 00
Deposits by customers,	141 00
Unpaid dividends,	3,159 00
Interest accrued but not due,	10,304 17
Amounts due from the company, not included above,	510 00
	<hr/>
Total liabilities as per books of the company,	\$303,019 01

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$2,127 65	
For current bought,	205,851 74	
distribution,	7,724 30	
management,	3,006 79	
taxes,	2,149 30	
incidentals,	2,940 48	
	<hr/>	
	\$223,800 26	
Income from sale of electricity,		\$216,565 53
other sources,		527 00
Balance to profit and loss,		6,707 73
	<hr/>	<hr/>
	\$223,800 26	\$223,800 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,	\$7,730 00	
Balance of manufacturing account,	6,707 73	
Interest received,		\$300 00
Jobbing,		2,404 29
Interest paid,	7,580 66	
Dividends declared,	2,106 00	
Other items,	3,235 37	
Balance June 30, 1920,		24,655 47
	<hr/>	<hr/>
	\$27,359 76	\$27,359 76

SOUTH ROYALSTON.

(See AMERICAN WOOLEN COMPANY.)

SOUTHEASTERN MASSACHUSETTS POWER AND ELECTRIC
COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$3,024 12	
Machinery and equipment,	2,755 84	
Mains,	12,867 22	
Meters,	329 99	
	<hr/>	\$18,977 17

Electric plant:

Electric plant, substations, etc.,	\$31,367 48	
Overhead lines,	277,923 86	
Underground conduits,	10,143 06	
Transformers,	11,739 89	
Meters,	14,987 38	
	<hr/>	346,161 67

Other assets:

Unfinished construction,	\$8,976 95	
Construction expense,	12,780 20	
Cash,	106,408 95	
Inside wiring,	132 28	
Due for gas,	234 76	
Due for electricity,	24,791 68	
Sundry accounts due the company,	6,092 12	
Gas materials on hand,	667 87	
Outside lamps rented,	7 25	
Motors,	2,120 58	
Electric tools and implements,	529 07	
Other electric materials and supplies on hand,	3,962 36	
Stable and garage equipment,	1,258 62	
Office furniture and supplies,	2,204 31	
Reserve fund,	13,674 92	
Prepaid accounts,	1,547 02	

Other assets — *Concluded.*

Insurance,	\$309 34	
Interest,	1,368 57	
Taxes,	78 27	
	<hr/>	\$187,145 12
Total assets as per books of the company,		\$552,283 96

LIABILITIES.

Capital stock,	\$355,000 00
Coupon notes,	29,900 00
Other notes payable,	113,000 00
Unpaid bills,	24,384 53
Deposits by customers,	2,272 00
Interest accrued but not due,	821 67
Premium realized on stock issues,	23 00
Reserves,	6,560 96
Amounts due from the company, not included above,	2,052 02
	<hr/>
Total liabilities as per books of the company,	\$534,014 18
Profit and loss balance,	18,269 78
	<hr/>
Total credits,	\$552,283 96

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$1,354 40	
For distribution,	18 82	
	<hr/>	\$1,373 22
Operating expenses (electric):		
For current bought,	\$108,617 24	
distribution,	11,184 38	
management,	10,086 15	
taxes,	7,008 25	
incidentals,	1,225 92	
	<hr/>	138,121 94
Income from sale of gas,		\$590 41
sale of electricity,		180,075 09
other sources (electric),		4,203 01
Balance to profit and loss:		
Gas,		782 81
Electric,	46,156 16	
	<hr/>	<hr/>
	\$185,651 32	\$185,651 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$18,261 32
Balance of gas manufacturing account,	\$782 81	
Balance of electric manufacturing account,		46,156 16
Interest received,		5,035 16
Jobbing,		2,095 12
Other items of income,		115 89
Interest paid,	10,302 84	
Dividends declared,	26,600 00	

	Dr.	Cr.
Depreciation,	\$8,265 14	
Reserve for dividends,	1,200 00	
Other items,	6,243 08	
Balance June 30, 1920,	18,269 78	
	<hr/>	<hr/>
	\$71,663 65	\$71,663 65

SOUTHERN BERKSHIRE POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$62,441 67	
Steam plant,	2,204 44	
Electric plant,	37,168 70	
Hydraulic plant equipment,	69,450 02	
Overhead lines,	233,894 04	
Underground conduits,	61,578 21	
Underground wires and cables,	2,214 13	
Transformers,	27,816 38	
Meters,	23,658 22	
	<hr/>	
		\$520,425 81

Other assets:

Unfinished construction,	\$9,742 80	
House wiring,	1,926 96	
Cash,	84,599 89	
Due for electricity,	28,170 46	
Sundry accounts due the company,	4,086 89	
Motors on hand,	1,064 50	
Electric tools and implements,	2,009 75	
Other electric materials and supplies on hand,	20,801 26	
Stable and garage equipment,	4,760 95	
Office furniture,	6,247 90	
Reserve fund,	31,560 72	
Prepaid taxes,	191 07	
Prepaid insurance,	722 12	
Investments (securities),	11,500 00	
Prepaid interest,	1,929 95	
Water power equipment leased,	2,036 39	
	<hr/>	
		211,351 61

Total assets as per books of the company, \$731,777 42

LIABILITIES.

Capital stock,	\$368,500 00
Notes payable,	210,310 00
Unpaid bills,	18,996 08
Deposits by customers,	296 50
Unpaid dividends,	11,055 00
Interest accrued but not due,	780 82
Premium realized on stock issues,	5,000 00
Reserves,	9,921 46
Amounts due from the company, not included above,	4,487 80

Total liabilities as per books of the company, \$629,347 66

Profit and loss balance, 102,429 76

Total credits, \$731,777 42

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$7,323 93	
For current bought,	59,614 83	
distribution,	17,816 05	
management,	20,783 81	
taxes,	12,961 93	
incidentals,	3,242 89	
	<hr/>	
	\$121,743 44	
Income from sale of electricity,		\$193,117 48
other sources,		1,215 02
Balance to profit and loss,	72,589 06	
	<hr/>	<hr/>
	\$194,332 50	\$194,332 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$42,401 41
Balance from Great Barrington Electric Light Company,		60,010 68
Balance of manufacturing account,		72,589 06
Interest received,		8,220 21
Jobbing,		3,260 69
Transfer from reserves,		11,748 75
Other items of income,		333 91
Interest paid,	\$16,761 65	
Dividends declared,	53,432 50	
Depreciation,	6,145 51	
Reserves,	7,594 25	
Other items,	12,201 04	
Balance June 30, 1920,	102,429 76	
	<hr/>	<hr/>
	\$198,564 71	\$198,564 71

SPENCER GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$5,812 85	
Buildings,	13,364 75	
Machinery and equipment,	51,255 20	
Holders,	36,811 18	
Mains,	57,017 90	
Services,	4,408 56	
Meters,	9,400 41	
	<hr/>	\$178,070 85
Electric plant:		
Buildings,	\$6,267 65	
Steam plant,	5,722 73	
Electric plant,	6,497 34	
Overhead lines,	36,810 14	
Transformers,	6,427 04	
Meters,	5,208 66	
Street lamps and fixtures,	5,399 01	
	<hr/>	72,332 57

Other assets:

Office building,	\$3,832 33	
Cash,	1,596 99	
Due for gas,	4,123 13	
Due for electricity,	3,977 93	
Sundry accounts due the company,	4,822 24	
Gas coal on hand,	3,414 02	
Enrichers on hand,	1,812 75	
Other gas materials on hand,	4,362 58	
Gas arc lamps,	33 92	
Tools and implements,	1,381 78	
Other electric materials and supplies on hand,	7,109 58	
Stable and garage equipment,	631 38	
Office furniture,	1,438 87	
Note discount prepaid,	3,800 00	
		<u>\$42,337 50</u>

Total assets as per books of the company, \$292,740 92

LIABILITIES.

Capital stock,	\$97,500 00
Bonds issued,	85,000 00
Notes payable,	83,000 00
Unpaid bills,	5,534 92
Deposits by customers,	835 50
Unpaid dividends,	3,900 00
Interest accrued but not due,	1,692 75
Amounts due from the company, not included above,	14,081 31

Total liabilities as per books of the company, \$291,544 48

Profit and loss balance, 1,196 44

Total credits, \$292,740 92

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$24,565 96	
For distribution,	3,061 75	
management,	5,282 28	
taxes,	2,397 44	
incidentals,	1,180 89	
	<u>\$36,488 32</u>	
Operating expenses (electric):		
At station,	\$671 25	
For current bought,	27,944 52	
distribution,	3,148 45	
management,	3,505 46	
taxes,	788 86	
incidentals,	645 50	
	<u>36,704 04</u>	
Income from sale of gas,		\$40,879 99
residuals,		6 70
sale of electricity,		52,399 81
other sources (electric),		83 75
Balance to profit and loss:		
Gas,	4,398 37	
Electric,	15,779 52	
	<u>\$93,370 25</u>	<u>\$93,370 25</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$1,149 04
Balance of gas manufacturing account,		4,398 37
Balance of electric manufacturing account,		15,779 52
Interest received,		68 69
Rents,		120 00
Jobbing,		1,442 74
Other items of income,		366 50
Interest paid,	\$10,822 97	
Dividends declared,	6,825 00	
Depreciation,	2,550 90	
Note discount,	1,140 00	
Other items,	789 55	
Balance June 30, 1920,	1,196 44	
	<u>\$23,324 86</u>	<u>\$23,324 86</u>

SPRINGFIELD (ELECTRIC).

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$220,846 91	
Buildings,	598,362 57	
Machinery and equipment,	1,309,001 67	
Street and arc lamps,	47,884 04	
Mains,	1,312,941 17	
Services,	114,751 48	
Meters,	534,577 15	
	<u></u>	\$4,138,364 99
Other assets:		
Office building,	\$76,931 78	
Unfinished construction,	162,621 92	
Cash,	192,348 49	
Notes receivable,	2,500 00	
Due for gas,	44,093 84	
Sundry accounts due the company,	91,785 00	
Gas coal on hand,	50,067 77	
Coke on hand,	1,819 62	
Tar on hand,	5,689 07	
Enrichers on hand,	3,755 84	
Purifying materials on hand,	812 08	
Other gas materials on hand,	170,872 82	
Ammonia on hand,	1,850 30	
Other residual products,	8,093 52	
Gas tools and implements,	14,621 54	
Shop equipment,	1,585 98	
Stable and garage equipment,	39,490 78	
Office furniture,	27,394 58	
Insurance fund,	9,015 00	

Other assets — *Concluded.*

Suspense account,	\$47,821 46	
Insurance, interest and other prepaid accounts,	23,501 92	
Investments (real estate),	92,221 75	
Investments (securities, etc.),	55,650 00	
	<hr/>	\$1,124,545 06

Total assets as per books of the company, \$5,262,910 05

LIABILITIES.

Capital stock,	\$2,221,500 00
Coupon notes,	500,000 00
Other notes payable,	560,000 00
Unpaid bills,	119,659 38
Deposits by customers,	22,446 64
Interest accrued but not due,	3,096 17
Premium realized on stock issues,	1,499,411 00
Depreciation reserve,	4,795 76
Other reserves,	30,587 95
Amounts due from the company, not included above,	29,536 54

Total liabilities as per books of the company, \$4,991,033 44

Profit and loss balance, 271,876 61

Total credits, \$5,262,910 05

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$901,003 16		
For distribution, 193,926 39		
management, 58,855 76		
taxes, 121,303 72		
incidentals, 32,894 66		
	<hr/>	
	\$1,307,983 69	
Income from sale of gas,		\$1,486,804 58
residuals,		118,057 36
Balance to profit and loss,	296,878 25	
	<hr/>	<hr/>
	\$1,604,861 94	\$1,604,861 94

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$266,669 48
Balance of manufacturing account,		296,878 25
Interest received,		5,314 54
Rents,		792 57
Restoration to original value of land depreciated in former years,		42,596 17
Other items of income,		6,411 06
Interest paid, \$62,504 87		
Dividends declared, 229,840 00		
Depreciation reserve, 13,773 43		
Bench repair reserve, 36,246 31		
Other items, 4,420 85		
Balance June 30, 1920, 271,876 61		
	<hr/>	<hr/>
	\$618,662 07	\$618,662 07

SUBURBAN GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:

Machinery and equipment,	\$48,971 68
Mains,	347,766 06
Services,	86,521 86
Meters,	140,384 62

 \$623,644 22

Electric plant:

Lands,	\$34,485 46
Buildings,	81,605 61
Steam plant,	103,135 36
Electric plant,	90,539 64
Overhead lines,	171,862 62
Underground conduits, wires and cables,	17,157 85
Transformers,	41,572 37
Meters,	88,104 10
Street lamps and fixtures,	5,804 21

 634,267 22

Other assets:

Office building,	\$12,062 43
Unfinished construction,	22,246 00
Cash,	75,000 97
Due for gas,	10,993 98
Due for electricity,	23,960 24
Sundry accounts due the company,	41,015 61
Other gas materials on hand,	23,924 36
Stoves on hand,	5,514 56
Gas tools and implements,	1,957 31
Electric fuel on hand,	2,308 56
Electric tools and implements,	4,011 34
Other electric materials and supplies on hand,	14,980 30
Stable and garage equipment,	14,862 21
Office furniture,	7,059 66
Insurance and interest,	6,437 07
Investments (real estate),	32,641 00
Investments (securities),	32,700 00

 331,675 60

 Total assets as per books of the company, \$1,589,587 04

LIABILITIES.

Capital stock,	\$834,500 00
Notes payable,	219,000 00
Unpaid bills,	39,343 06
Deposits by customers,	30,058 19
Interest accrued but not due,	2,768 67
Premium realized on stock issues,	156,900 00
Depreciation reserve,	174,294 03
Other reserves,	3,923 60
Amounts due from the company, not included above,	15,814 07

 Total liabilities as per books of the company, \$1,476,601 62

 Profit and loss balance, 112,985 42

 Total credits, \$1,589,587 04

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works,	\$41 90	
For gas bought,	229,130 77	
distribution,	39,452 38	
management,	18,765 12	
taxes,	15,189 15	
incidentals,	2,417 51	
	<hr/>	
	\$304,996 83	
Operating expenses (electric):		
At station,	\$16,333 55	
For current bought,	77,643 92	
distribution,	42,737 40	
management,	19,361 83	
taxes,	31,351 96	
incidentals,	4,947 80	
	<hr/>	
	192,376 46	
Income from sale of gas,		\$340,554 30
sale of electricity,		301,492 30
other sources (electric),		2,819 29
Balance to profit and loss:		
Gas,	35,557 47	
Electric,	111,935 13	
	<hr/>	<hr/>
	\$644,865 89	\$644,865 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$104,761 32
Balance of gas manufacturing account,		35,557 47
Balance of electric manufacturing account,		111,935 13
Interest received,		4,798 37
Rents,		1,650 18
Other items of income,		2,629 88
Interest paid,	\$14,086 25	
Dividends declared,	83,450 00	
Depreciation reserve,	50,558 58	
Other items,	252 10	
Balance June 30, 1920,	112,985 42	
	<hr/>	<hr/>
	\$261,332 35	\$261,332 35

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:		
Overhead lines,	\$9,102 16	
Transformers,	1,561 65	
Meters,	1,041 00	
	<hr/>	
		\$11,704 81

Other assets:

Cash,	\$2,695 11	
Due for electricity,	481 15	
		\$3,176 26
Total assets as per books of the company,		\$14,881 07
Profit and loss balance,		585 37
Total debits,		\$15,466 44

LIABILITIES.

Capital stock,	\$11,000 00
Notes payable,	4,000 00
Unpaid bills,	382 69
Deposits by customers,	40 00
Amounts due from the company, not included above,	43 75
Total liabilities as per books of the company,	\$15,466 44

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$877 08	
distribution,	701 12	
management,	42 15	
taxes,	164 38	
incidentals,	5 20	
	\$1,789 93	
Income from sale of electricity,		\$3,812 55
Balance to profit and loss,	2,022 62	
	\$3,812 55	\$3,812 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$2,380 73	
Balance of manufacturing account,		\$2,022 62
Interest paid,	227 26	
Balance June 30, 1920,		585 37
	\$2,607 99	\$2,607 99

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Gas plant:	
Lands,	\$8,000 00
Buildings,	56,847 02
Machinery and equipment,	359,684 87
Mains,	249,000 00
Meters,	16,000 00
	\$689,531 89
Other assets:	
Office building,	\$15,000 00
Cash,	22,763 74
Due for gas,	39,017 90
Sundry accounts due the company,	6,757 93

Other assets — *Concluded.*

Gas coal on hand,	\$2,766 24	
Coke on hand,	88 80	
Ammonia on hand,	770 00	
Tar on hand,	1,500 00	
Enrichers on hand,	4,017 42	
Purifying materials on hand,	1,200 00	
Other gas materials on hand,	937 30	
Stoves on hand,	932 80	
Gas fixtures on hand,	16,838 02	
Investments (real estate),	3,000 00	
Investments (securities),	1,094 88	
		<hr/>
		\$116,685 03

Total assets as per books of the company, \$803,216 92

LIABILITIES.

Capital stock,	\$330,000 00
Notes payable,	277,000 00
Unpaid bills,	17,949 14
Deposits by customers,	720 00
Premium realized on stock issues,	103,000 00
Amounts due from the company, not included above,	3,854 92
	<hr/>

Total liabilities as per books of the company, \$732,524 06

Profit and loss balance, 73,692 86

Total credits, \$806,216 92

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$267,508 98	
For distribution,	26,932 89	
management,	10,305 69	
taxes,	17,828 16	
incidentals,	3,848 62	
	<hr/>	
	\$323,424 34	
Income from sale of gas,		\$362,755 23
residuals,		35,763 41
Balance to profit and loss,	72,094 30	
	<hr/>	<hr/>
	\$398,518 64	\$398,518 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$72,075 98
Balance of manufacturing account,		72,094 30
Interest received,		428 28
Rents,		674 04
Other items of income,		12 10
Interest paid,	\$20,231 41	
Dividends declared,	33,000 00	
Depreciation,	18,360 43	
Balance June 30, 1920,	73,692 86	
	<hr/>	<hr/>
	\$145,284 70	\$145,284 70

TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

TURNERS FALLS POWER AND ELECTRIC COMPANY.

ASSETS.

Electric plant:

Lands,	\$277,880 40
Buildings,	2,356,932 16
Reservoirs, dams, lands and canals,	3,251,796 08
Steam plant,	1,145,648 43
Electric plant,	2,138,307 47
Hydraulic plant equipment,	364,286 86
Overhead lines,	1,939,644 77
Underground wires and cables,	529 88
Transformers,	25,861 23
Meters,	9,450 97

 \$11,510,338 25

Other assets:

Unfinished construction,	\$63,238 19
Office building,	13,021 78
Other permanent structures,	135,841 11
Cash,	121,953 68
Notes receivable,	525,338 24
Due for electricity,	193,912 75
Sundry accounts due the company,	48,823 94
Electric fuel on hand,	94,010 63
Electric tools and implements,	11,709 48
Other electric materials and supplies on hand,	106,542 72
Stable and garage equipment,	31,180 24
Office furniture,	8,207 33
Development of storage,	48,125 84
Prepaid accounts,	102,754 21
Income accrued,	12,236 50
Investments (securities),	586,000 00

 2,102,896 64

 Total assets as per books of the company, \$13,613,234 89

LIABILITIES.

Capital stock (common),	\$9,636,600 00
Capital stock (employees'),	20,800 00
Coupon notes,	2,500,000 00
Other notes payable,	647,500 00
Unpaid bills,	59,682 96
Interest accrued but not due,	75,051 66
Reserves,	361,548 25
Amounts due from the company, not included above,	7,244 57

 Total liabilities as per books of the company, \$13,308,427 44

 Profit and loss balance, 304,807 45

 Total credits, \$13,613,234 89

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$295,371 32	
For current bought,	173,487 12	
distribution,	138,440 42	
management,	71,415 85	
taxes,	214,666 67	
incidentals,	30,331 87	
	<hr/>	
	\$923,713 25	
Income from sale of electricity,		\$1,660,018 96
other sources,		57,954 70
Balance to profit and loss,	794,260 41	
	<hr/>	<hr/>
	\$1,717,973 66	\$1,717,973 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$276,200 25
Balance of manufacturing account,		794,260 41
Interest received,		201,335 74
Rents,		6,236 78
Adjustment steam suspense,		25,116 37
Other items of income,		729 37
Interest paid,	\$228,395 92	
Dividends declared,	628,059 55	
Depreciation reserve,	138,000 00	
Other items,	4,676 00	
Balance June 30, 1920,	304,807 45	
	<hr/>	<hr/>
	\$1,303,938 92	\$1,303,938 92

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Electric plant,	\$2,489 06	
Overhead lines,	39,388 44	
Transformers,	2,669 88	
Meters,	1,944 48	
Street lamps and fixtures,	1,478 66	
	<hr/>	\$47,970 52
Other assets:		
Cash,	\$324 14	
Due for electricity,	953 20	
Sundry accounts due the company,	1,140 33	
Electric tools and implements,	89 44	
Insurance,	65 52	
	<hr/>	2,572 63
Total assets as per books of the company,		\$50,543 15
Profit and loss balance,		6,230 59
		<hr/>
Total debits,		\$56,773 74

LIABILITIES.

Capital stock,	\$7,500 00
Notes payable,	35,000 70
Unpaid bills,	10,104 46
Deposits by customers,	9 00
Interest accrued but not due,	3,949 58
Amounts due from the company, not included above,	210 00

Total liabilities as per books of the company,	<u>\$56,773 74</u>
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$725 50	
distribution,	1,276 52	
management,	839 55	
taxes,	775 67	
incidentals,	219 27	
	<u>\$3,836 51</u>	
Income from sale of electricity,		\$4,138 08
Balance to profit and loss,	301 57	
	<u>\$4,138 08</u>	<u>\$4,138 08</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$4,986 53	
Balance of manufacturing account,		\$301 57
Other items of income,		45 33
Interest paid,	1,399 96	
Other items,	191 00	
Balance June 30, 1920,		6,230 59
	<u>\$6,577 49</u>	<u>\$6,577 49</u>

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

Electric plant:	
Lands and buildings,	\$16,110 20
Steam plant,	11,425 66
Electric plant,	42,533 74
Overhead lines,	289,211 23
Transmission lines,	72,370 93
Transformers,	36,513 90
Meters,	30,067 33
	<u>\$498,232 99</u>
Other assets:	
Unfinished construction,	\$2,676 09
House wiring,	1,262 26
Cash,	57,093 72
Notes receivable,	2,800 00
Due for electricity,	27,934 76
Sundry accounts due the company,	10,695 46

Other assets — *Concluded.*

Equipment, etc., leased,	\$4,212 12	
Prepaid coupon note expense,	4,286 80	
Motors and inside wiring,	19,981 36	
Electric tools and implements,	1,322 56	
Other electric materials and supplies on hand,	20,773 06	
Stable and garage equipment,	8,402 50	
Office furniture,	11,260 95	
Reserve fund,	37,780 37	
Prepaid interest,	168 90	
Prepaid insurance,	691 57	
Investments (securities),	100 00	
Prepaid taxes,	76 08	
Suspense accounts,	9,798 24	
Prepaid accounts,	268 03	
		<u>\$221,584 83</u>

Total assets as per books of the company, \$719,817 82

LIABILITIES.

Capital stock,	\$422,800 00
Coupon notes,	200,000 00
Other notes payable,	23,400 00
Unpaid bills,	27,170 60
Deposits by customers,	1,163 50
Interest accrued but not due,	3,093 71
Reserves,	10,195 87
Amounts due from the company, not included above,	7,302 02

Total liabilities as per books of the company, \$695,125 70

Profit and loss balance, 24,692 12

Total credits, \$719,817 82

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For current bought,	\$128,438 69	
distribution,	13,404 01	
management,	19,719 09	
taxes,	14,598 56	
incidentals,	2,385 05	
	<u>\$178,545 40</u>	
Income from sale of electricity,		\$286,693 09
other sources,		2,867 25
Balance to profit and loss,	111,014 94	
	<u>\$289,560 34</u>	<u>\$289,560 34</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$24,684 41
Balance of manufacturing account,		111,014 94
Interest received,		3,489 56
Jobbing,		2,654 27
Transfer from reserve for bad debts,		3,372 80
Other items of income,		304 90

	Dr.	Cr.
Interest paid,	\$18,526 57	
Dividends declared,	38,052 00	
Depreciation,	19,576 22	
Reserves,	2,817 07	
Other items,	41,856 90	
Balance June 30, 1920,	24,692 12	
	<hr/>	<hr/>
	\$145,520 88	\$145,520 88

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Electric plant:		
Lands,	\$537,329 18	
Buildings,	1,075,018 85	
Steam plant,	1,019,437 63	
Electric plant,	639,973 92	
Hydraulic plant equipment,	54,270 22	
Overhead lines,	225,604 26	
Underground conduits,	1,044,253 95	
Underground wires and cables,	1,105,857 09	
Transformers,	272,141 25	
Meters,	180,662 92	
Street lamps and fixtures,	129,762 52	
	<hr/>	\$6,284,311 79
Other assets:		
Office building,	\$74,495 77	
Cash,	29,953 03	
Due for electricity,	125,332 14	
Sundry accounts due the company,	5,857 61	
Electric fuel on hand,	135,189 69	
Electric tools and implements,	7,919 29	
Other electric materials and supplies on hand,	242,263 06	
Stable and garage equipment,	37,037 43	
Office furniture,	4,058 13	
Reserve fund,	8,115 07	
Investments (securities),	138,600 00	
	<hr/>	808,821 22
Total assets as per books of the company,		\$7,093,133 01

LIABILITIES.

Capital stock,	\$2,400,000 00
Coupon notes,	1,500,000 00
Other notes payable,	720,000 00
Unpaid bills,	76,759 30
Deposits by customers,	46,900 01
Premium realized on stock issues,	1,367,500 00
Reserve,	25,000 00
	<hr/>
Total liabilities as per books of the company,	\$6,136,159 31
Profit and loss balance,	956,973 70
	<hr/>
Total credits,	\$7,093,133 01

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$623,053 04	
For current bought,	89,197 20	
distribution,	157,375 41	
management,	122,990 67	
taxes,	156,703 61	
incidentals,	27,477 57	
	<hr/>	
	\$1,176,797 50	
Income from sale of electricity,		\$1,944,580 62
Balance to profit and loss,	767,783 12	
	<hr/>	<hr/>
	\$1,944,580 62	\$1,944,580 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$767,296 80
Balance of manufacturing account,		767,783 12
Interest received,		9,504 03
Rents,		4,867 18
Other items of income,		214 49
Interest paid,	\$133,798 29	
Dividends declared,	288,000 00	
Depreciation,	161,081 12	
Other items,	9,812 51	
Balance June 30, 1920,	956,973 70	
	<hr/>	<hr/>
	\$1,549,665 62	\$1,549,665 62

VINEYARD LIGHTING COMPANY.

(Oak Bluffs.)

MANUFACTURING ACCOUNT (TO MAY 31, 1920).

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$2,772 49	
For distribution,	391 14	
	<hr/>	
	\$3,163 63	
Operating expenses (electric):		
At station,	\$19,714 90	
For distribution,	8,876 02	
management,	4,512 86	
taxes,	3,278 85	
incidentals,	1,092 77	
	<hr/>	
	37,475 40	
Income from sale of gas,		\$3,901 75
sale of electricity,		38,571 98
Balance to profit and loss:		
Gas,	738 12	
Electric,	1,096 58	
	<hr/>	<hr/>
	\$42,473 73	\$42,473 73

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,	\$35,533 96	
Balance of gas manufacturing account,		\$738 12
Balance of electric manufacturing account,		1,096 58
Jobbing,		619 77
Interest paid,	12,845 54	
Other items,	8,493 05	
Balance May 31, 1920,		54,418 08
	<hr/>	<hr/>
	\$56,872 55	\$56,872 55

WARE ELECTRIC COMPANY.

ASSETS.

Electric plant:		
Lands and buildings,	\$11,976 51	
Steam plant,	17,283 08	
Electric plant,	48,800 32	
Overhead lines,	118,543 10	
Transformers,	6,457 44	
Meters,	10,266 99	
Street lamps and fixtures,	2,850 00	
	<hr/>	\$216,187 44
Other assets:		
Construction expense,	\$3,468 03	
House and store wiring,	3,860 08	
Cash,	59,550 95	
Due for electricity,	7,202 88	
Sundry accounts due the company,	1,673 24	
Motors,	12,301 53	
Electric tools and implements,	460 19	
Stable and garage equipment,	693 00	
Office furniture,	1,429 60	
Reserve fund,	5,409 75	
Prepaid insurance,	312 68	
Investments (securities),	3,000 00	
Prepaid interest,	967 55	
Prepaid taxes,	46 63	
	<hr/>	100,376 11

Total assets as per books of the company, \$316,563 55

LIABILITIES.

Capital stock,	\$194,000 00
Notes payable,	105,850 00
Unpaid bills,	4,516 61
Deposits by customers,	560 25
Interest accrued but not due,	181 86
Reserves,	3,123 03
Amounts due from the company, not included above,	1,828 00

Total liabilities as per books of the company, \$310,059 75

Profit and loss balance, 6,503 80

Total credits, \$316,563 55

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought, . . . \$32,601 07		
distribution, . . . 3,731 66		
management, . . . 6,162 81		
taxes, . . . 4,614 48		
incidentals, . . . 1,314 64		
	\$48,424 66	
Income from sale of electricity,		\$65,056 13
other sources,		8,232 74
Balance to profit and loss,	24,864 21	
	<u>\$73,288 87</u>	<u>\$73,288 87</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$6,495 98
Balance of manufacturing account,		24,864 21
Interest received,		2,019 05
Jobbing,		96 59
Other items of income,		94 92
Interest paid,	\$11,096 20	
Dividends declared,	9,240 00	
Depreciation,	2,944 51	
Reserves,	1,123 30	
Other items,	2,662 94	
Balance June 30, 1920,	6,503 80	
	<u>\$33,570 75</u>	<u>\$33,570 75</u>

WARE (GAS).

(See OTIS COMPANY.)

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Gas plant:	
Lands and buildings,	\$31,000 00
Machinery and equipment,	90,705 83
Mains,	159,327 77
Services,	14,325 86
Meters,	46,435 76
	<u>\$341,795 22</u>
Electric plant:	
Lands,	\$35,810 42
Buildings,	118,106 45
Steam plant,	186,974 03
Electric plant,	85,164 43
Overhead lines,	213,504 16
Underground conduits,	5,240 00

Electric plant — *Concluded.*

Underground wires and cables,	\$1,100 00
Transformers,	80,397 96
Meters,	48,612 19
Street lamps and fixtures,	2,000 00

\$776,909 64

Other assets:

Office building,	\$20,860 39
Cash,	15,974 49
Notes receivable,	14,615 51
Due for gas,	19,159 21
Due for electricity,	29,057 87
Sundry accounts due the company,	5,362 12
Gas coal on hand,	2,662 50
Enrichers on hand,	5,376 01
Purifying materials on hand,	421 89
Other gas materials on hand,	22,063 01
Gas tools and implements,	1,796 40
Electric fuel on hand,	16,601 00
Electric tools and implements,	3,606 95
Other electric materials and supplies on hand,	39,693 78
Stable and garage equipment,	14,853 40
Office furniture,	4,890 92
Note expense prepaid,	996 65
Interest,	2,772 28
Insurance and taxes,	1,940 13
Investments (securities),	4,059 14

226,763 65

Total assets as per books of the company, \$1,345,468 51

LIABILITIES.

Capital stock,	\$600,000 00
Bonds issued,	60,000 00
Coupon notes,	250,000 00
Other notes payable,	189,000 00
Unpaid bills,	95,848 11
Deposits by customers,	964 93
Unpaid dividends,	12,000 00
Interest accrued but not due,	9,498 33
Amounts due from the company, not included above,	12,924 73

Total liabilities as per books of the company, \$1,230,236 10
Profit and loss balance, 115,232 41

Total credits, \$1,345,468 51

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$74,364 33	
For distribution,	12,165 72	
management,	8,154 23	
taxes,	8,302 55	
incidentals,	3,226 33	
	<hr/>	\$106,213 16

Operating expenses (electric):	Dr.	Cr.
At station,	\$178,040 16	
For current bought,	1,136 57	
distribution,	24,570 15	
management,	12,440 29	
taxes,	18,146 95	
incidentals,	5,796 64	
	<hr/>	
	\$240,130 76	
Income from sale of gas,		\$145,355 11
sale of electricity,		306,623 48
Balance to profit and loss:		
Gas,	39,141 95	
Electric,	66,492 72	
	<hr/>	<hr/>
	\$451,978 59	\$451,978 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$129,529 91
Balance of gas manufacturing account,		39,141 95
Balance of electric manufacturing account,		66,492 72
Interest received,		370 47
Rents,		511 71
Jobbing,		6,162 59
Interest paid,	\$28,517 85	
Dividends declared,	48,000 00	
Coupon note expense,	3,947 40	
Depreciation,	33,395 85	
Reserve for bad debts,	2,100 00	
Adjustment coal account,	7,588 00	
Other items,	3,427 84	
Balance June 30, 1920,	115,232 41	
	<hr/>	<hr/>
	\$242,209 35	\$242,209 35

WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Company, Lessee.)

ASSETS.

Electric plant:		
Lands,	\$1,250 00	
Buildings,	3,543 78	
Steam plant,	2,392 28	
Electric plant,	11,768 28	
Overhead lines,	61,909 26	
Transformers,	6,859 62	
Meters,	12,340 36	
	<hr/>	\$100,063 58
Other assets:		
Cash,	\$1,031 44	
Sundry accounts due the company,	641 92	
Motors on hand,	430 71	
Office furniture,	393 29	
Reserve fund,	4,000 00	
Investments (real estate),	1,778 10	
	<hr/>	8,275 46
Total assets as per books of the company,		\$108,339 04

LIABILITIES.

Capital stock,	\$36,500 00
Bonds issued,	10,000 00
Coupon notes,	1,000 00
Interest accrued but not due,	183 34
Reserves,	912 50
Permanent debt construction,	42,108 43

Total liabilities as per books of the company,	\$90,704 27
Profit and loss balance,	17,634 77

Total credits,	\$108,339 04
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PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$17,390 51
Interest received,		922 60
Rent from Marlborough Electric Company,		3,650 00
From Marlborough Electric Company for depreciation,		4,000 00
Interest paid,	\$678 34	
Dividends declared,	3,650 00	
Depreciation,	4,000 00	
Balance June 30, 1920,	17,634 77	
	<hr/>	<hr/>
	\$25,963 11	\$25,963 11

WEST BOSTON GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$16,185 52
Buildings,	41,284 33
Machinery and equipment,	88,452 04
Mains,	174,430 28
Services,	21,041 03
Meters,	37,902 21
	<hr/>
	\$379,295 41
Other assets:	
Office building,	\$20,055 34
Cash,	1,967 03
Due for gas,	18,790 81
Sundry accounts due the company,	3,630 92
Gas coal on hand,	5,383 22
Tar on hand,	1,871 27
Enrichers on hand,	2,610 55
Purifying materials on hand,	517 18
Other gas materials, stoves and gas fixtures on hand,	12,941 06
Gas tools and implements,	2,033 32
Stable and garage equipment,	3,652 07
Office furniture,	1,499 79
Investments (real estate),	7,687 06
	<hr/>
	\$2,639 62
Total assets as per books of the company,	\$461,935 03

LIABILITIES.		
Capital stock,		\$279,600 00
Notes payable,		153,803 67
Unpaid bills,		8,914 20
Deposits by customers,		2,648 00
Depreciation reserve,		3,215 00
Amounts due from the company, not included above,		1,986 54
Total liabilities as per books of the company,		\$450,167 41
Profit and loss balance,		11,767 62
Total credits,		\$461,935 03

MANUFACTURING ACCOUNT.			
Operating expenses:		DR.	CR.
At works,	\$97,106 42		
For distribution,	10,602 77		
management,	9,661 24		
taxes,	7,575 50		
incidentals,	5,920 80		
		\$130,866 73	
Income from sale of gas,			\$151,448 78
residuals,			3,720 24
other sources,			237 78
Balance to profit and loss,		24,540 07	
		\$155,406 80	\$155,406 80

PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1919,			\$6,794 56
Balance of manufacturing account,			24,540 07
Balance Jan. 1, 1920, from Framingham Gas Fuel and Power Company,			9,134 04
Balance Jan. 1, 1920, from Natick Gas Light Company,			6,256 88
Interest received,			761 17
Rents,			1,342 42
Jobbing,			1,609 79
Interest paid,	\$6,506 88		
Dividends declared,	22,463 60		
Reserve,	9,441 59		
Other items,	259 24		
Balance June 30, 1920,	11,767 62		
	\$50,438 93		\$50,438 93

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.		
Electric plant:		
Lands and buildings,	\$72,606 07	
Steam plant,	182,375 92	
Electric plant,	67,939 78	

Electric plant — *Concluded.*

Overhead lines,	\$348,727 35
Transformers,	29,346 19
Meters,	29,227 53
Street lamps and fixtures,	1,694 70

\$731,917 54

Other assets:

Office building,	\$7,800 42
Unfinished construction and construction expense,	70,285 04
Cash,	141,856 06
House wiring,	565 12
Due for electricity,	34,338 69
Sundry accounts due the company,	24,201 60
Electric fuel on hand,	6,974 20
Motors,	19,005 40
Electric tools and implements,	4,353 30
Other electric materials and supplies on hand,	21,823 27
Stable and garage equipment,	6,154 59
Office furniture,	3,972 97
Suspense account,	3,796 81
Prepaid interest,	3,859 65
Prepaid insurance,	739 08
Prepaid taxes,	1,080 87
Prepaid accounts,	401 96

351,209 03

Total assets as per books of the company, \$1,083,126 57

LIABILITIES.

Capital stock,	\$444,000 00
Notes payable,	497,200 00
Unpaid bills,	30,034 00
Deposits by customers,	3,109 90
Interest accrued but not due,	2,288 70
Premium realized on stock issues,	101,400 00
Reserve,	15 38
Amounts due from the company, not included above,	4,356 51

Total liabilities as per books of the company, \$1,082,404 49

Profit and loss balance, 722 08

Total credits, \$1,083,126 57

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$165,817 78	
For distribution,	20,103 12	
management,	9,100 88	
taxes,	15,237 08	
incidentals,	5,905 24	
	<hr/>	
	\$216,164 10	
Income from sale of electricity,		\$266,076 66
other sources,		20,732 95
Balance to profit and loss,	70,645 51	
	<hr/>	
	\$286,809 61	\$286,809 61

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$512 89
Balance of manufacturing account,		70,645 51
Interest received,		9,679 67
Rents,		225 00
Jobbing,		1,327 94
Transfer from reserves,		3,690 45
Other items of income,		474 60
Interest paid,	\$38,536 70	
Dividends declared,	44,400 00	
Reserve for bad debts,	1,200 00	
Other items,	1,697 28	
Balance June 30, 1920,	722 08	
	<hr/>	<hr/>
	\$86,556 06	\$86,556 06

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Gas plant:		
Lands,	\$1,045 00	
Buildings,	1,014 17	
Machinery and equipment,	1,335 93	
Mains,	26,375 64	
Services,	5,168 20	
Meters,	4,173 67	
	<hr/>	\$39,112 61
Electric plant:		
Overhead lines,	\$24,623 16	
Transformers,	5,600 71	
Meters,	6,066 13	
Street lamps and fixtures,	2,252 88	
	<hr/>	38,542 88
Other assets:		
Cash,	\$3,479 57	
Due for gas,	2,379 06	
Due for electricity,	2,847 79	
Sundry accounts due the company,	712 09	
Other gas materials on hand,	2,027 98	
Tools and implements,	230 85	
Other electric materials and supplies on hand,	1,751 98	
Stable and garage equipment,	54 95	
Office furniture,	536 49	
Note discount prepaid,	2,030 00	
Investments (real estate),	3,775 00	
	<hr/>	19,825 76
Total assets as per books of the company,		\$97,481 25

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	43,500 00
Unpaid bills,	3,986 81
Deposits by customers,	1,418 36
Unpaid dividends,	800 00
Amounts due from the company, not included above,	3,832 07
<hr/>	
Total liabilities as per books of the company,	\$93,537 24
Profit and loss balance,	3,944 01
<hr/>	
Total credits,	\$97,481 25

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works,	\$0 25	
For gas bought,	16,345 42	
distribution,	1,636 14	
management,	1,652 63	
taxes,	529 30	
incidentals,	201 90	
	<hr/>	
	\$20,365 64	
Operating expenses (electric):		
At station,	\$218 00	
For current bought,	12,473 39	
distribution,	2,624 75	
management,	3,094 18	
taxes,	1,058 71	
incidentals,	259 49	
	<hr/>	
	19,728 52	
Income from sale of gas,		\$20,382 85
sale of electricity,		33,937 37
Balance to profit and loss:		
Gas,	17 21	
Electric,	14,208 85	
	<hr/>	
	\$54,320 22	\$54,320 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$928 68
Balance of gas manufacturing account,		17 21
Balance of electric manufacturing account,		14,208 85
Interest received,		21 90
Rents,		129 50
Jobbing,		30 78
Other items of income,		14 07
Interest paid,	\$3,207 43	
Dividends declared,	4,800 00	
Depreciation,	2,250 34	
Note discount,	635 00	
Other items,	514 21	
Balance June 30, 1920,	3,944 01	
	<hr/>	
	\$15,350 99	\$15,350 99

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant:

Lands,	\$118,210 25
Buildings,	6,127 07
Dams and canals,	64,724 35
Electric plant,	19,180 98
Hydraulic plant equipment,	38,107 97
Overhead lines,	47,173 93
Transformers,	10,338 44
Meters,	7,576 37

\$311,439 36

Other assets:

Unfinished construction,	\$7,903 85
House wiring,	260 50
Cash,	37,510 19
Due for electricity,	10,412 30
Sundry accounts due the company,	6,590 00
Motors on hand,	785 76
Electric tools and implements,	467 58
Other electric materials and supplies on hand,	5,401 79
Stable and garage equipment,	431 83
Office furniture,	2,397 78
Reserve fund,	5,788 13
Interest prepaid,	1,250 55
Insurance prepaid,	384 10
Taxes prepaid,	25 79

79,610 15

Total assets as per books of the company, \$391,049 51

LIABILITIES.

Capital stock,	\$227,000 00
Notes payable,	123,700 00
Unpaid bills,	5,126 61
Interest accrued but not due,	200 06
Reserves,	6,394 13
Amounts due from the company, not included above,	2,674 01

Total liabilities as per books of the company, \$365,094 81

Profit and loss balance, 25,954 70

Total credits, \$391,049 51

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$4,863 81
For current bought,	14,637 25
distribution,	2,165 95
management,	6,495 73
taxes,	8,591 09
incidentals,	1,272 12

Dr.

Cr.

\$38,025 95

	DR.	CR.
Income from sale of electricity,		\$65,327 89
other sources,		2,301 46
Balance to profit and loss,	\$29,603 40	
	<hr/>	<hr/>
	\$67,629 35	\$67,629 35

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$25,949 19
Balance of manufacturing account,		29,603 40
Interest received,		1,593 03
Jobbing,		1,978 37
Other items of income,		1,232 08
Interest paid,	\$9,485 96	
Dividends declared,	18,160 00	
Depreciation,	1,912 91	
Reserves,	812 30	
Other items,	4,030 20	
Balance June 30, 1920,	25,954 70	
	<hr/>	<hr/>
	\$60,356 07	\$60,356 07

WOBURN GAS LIGHT COMPANY.

ASSETS.

Gas plant:		
Lands,	\$4,400 00	
Buildings,	9,100 00	
Machinery and equipment,	26,000 00	
Mains and services,	55,879 10	
Meters,	7,300 00	
	<hr/>	\$102,679 10
Other assets:		
Due for gas,	\$4,806 99	
Sundry accounts due the company,	1,827 36	
Gas coal on hand,	1,503 98	
Coke on hand,	450 00	
Tar on hand,	150 00	
Purifying materials on hand,	50 00	
Other gas materials on hand,	1,079 08	
Stoves on hand,	665 22	
Gas tools and implements,	375 00	
Office furniture,	500 00	
	<hr/>	11,407 63
Total assets as per books of the company,		\$114,086 73

LIABILITIES.

Capital stock,	\$45,100 00
Notes payable,	25,000 00
Unpaid bills,	747 01
Deposits by customers,	678 00
	<hr/>
Total liabilities as per books of the company,	\$71,525 01
Profit and loss balance,	42,561 72
	<hr/>
Total credits,	\$114,086 73

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$23,986 65	
For gas bought,	7,599 52	
distribution,	2,581 96	
management,	5,923 74	
taxes,	2,066 60	
incidentals,	1,975 26	
	<hr/>	
	\$44,133 73	
Income from sale of gas,		\$47,707 77
residuals,		6,807 19
other sources,		135 70
Balance to profit and loss,	10,516 93	
	<hr/>	<hr/>
	\$54,650 66	\$54,650 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$42,479 45
Balance of manufacturing account,		10,516 93
Jobbing,		398 67
Interest paid,	\$883 81	
Dividends declared,	6,314 00	
Depreciation,	3,542 31	
Other items,	93 21	
Balance June 30, 1920,	42,561 72	
	<hr/>	<hr/>
	\$53,395 05	\$53,395 05

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Gas plant:	
Lands,	\$4,832 50
Buildings,	20,032 13
Machinery and equipment,	31,842 16
Holders,	11,243 00
Mains,	203,021 75
Services,	44,223 52
Meters,	20,316 05
	<hr/>
	\$335,511 11
Other assets:	
Office building,	\$3,621 91
Gas arc lamps,	147 80
Cash,	2,889 64
Due for gas,	5,964 90
Sundry accounts due the company,	3,191 20
Gas coal on hand,	4,159 12
Enrichers on hand,	428 73
Other gas materials on hand,	8,645 48
Fixtures on hand,	13 00
Gas tools and implements,	557 05

Other assets — *Concluded.*

Stable and garage equipment,	\$213 45	
Office furniture,	1,072 44	
Note discount,	3,550 00	
		<hr/>
		\$34,454 72
Total assets as per books of the company,		\$369,965 83
Profit and loss balance,		270 58
		<hr/>
Total debits,		\$370,236 41

LIABILITIES.

Capital stock,	\$285,000 00
Notes payable,	21,500 00
Unpaid bills,	6,289 19
Deposits by customers,	1,079 91
Amounts due from the company, not included above,	56,387 31
	<hr/>
Total liabilities as per books of the company,	\$370,236 41

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$16,655 32	
For gas bought,	17,169 29	
distribution,	11,508 46	
management,	7,087 47	
taxes,	3,227 47	
incidentals,	1,131 47	
	<hr/>	
	\$56,779 48	
Income from sale of gas,		\$61,175 57
Balance to profit and loss,	4,396 09	
	<hr/>	<hr/>
	\$61,175 57	\$61,175 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$47,081 42	
Balance of manufacturing account,		\$4,396 09
Interest received,		3 19
Jobbing,		787 01
Cancelled note,		51,500 00
Other items of income,		109 19
Interest paid,	6,873 24	
Depreciation,	27 08	
Note discount,	1,065 00	
Note premium,	1,500 00	
Other items,	519 32	
Balance June 30, 1920,		270 58
	<hr/>	<hr/>
	\$57,066 06	\$57,066 06

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant:		
Lands,	\$231,094	39
Buildings,	534,126	99
Leicester plant,	22,438	43
Steam plant,	719,213	51
Electric plant,	351,089	67
Overhead lines,	299,034	31
Underground conduits,	666,687	11
Underground wires and cables,	646,930	81
Transformers,	92,763	92
Meters,	109,670	87
Street lamps and fixtures,	22,318	69
		<hr/>
		\$3,695,368 70
Other assets:		
Office building,	\$55,411	97
Cash,	49,715	23
Due for electricity,	147,957	77
Sundry accounts due the company,	123,138	90
Electric fuel on hand,	46,098	23
Motors on hand,	27,553	51
Electric tools and implements,	3,632	64
Other electric materials and supplies on hand,	223,489	33
Stable and garage equipment,	13,834	44
Office furniture,	18,823	74
		<hr/>
		709,655 76
Total assets as per books of the company,		\$4,405,024 46

LIABILITIES.

Capital stock,	\$2,000,000	00
Unpaid bills,	156,255	21
Deposits by customers,	35,147	50
Premium realized on stock issues,	1,438,232	00
Reserve,	21,000	00
		<hr/>
Total liabilities as per books of the company,	\$3,650,634	71
Profit and loss balance,	754,389	75
		<hr/>
Total credits,	\$4,405,024	46

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$849,894 19	
For current bought,	28,979 26	
distribution,	176,418 02	
management,	122,552 05	
taxes,	171,592 74	
incidentals,	38,895 56	
	<hr/>	
	\$1,388,331 82	
Income from sale of electricity,		\$2,002,794 78
other sources,		42,997 46
Balance to profit and loss,	657,460 42	
	<hr/>	<hr/>
	\$2,045,792 24	\$2,045,792 24

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$749,400 83
Balance of manufacturing account,		657,460 42
Interest received,		16,774 52
Rents,		8,773 00
Jobbing,		30,081 87
Other items of income,		3,683 64
Interest paid,	\$51,514 69	
Dividends declared,	389,600 00	
Shrinkage on Liberty Bonds sold,	20,956 45	
Depreciation,	240,244 86	
Other items,	9,468 53	
Balance June 30, 1920,	754,389 75	
	<hr/>	<hr/>
	\$1,466,174 28	\$1,466,174 28

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Gas plant:

Lands and buildings,	\$2,315,525 03	
Machinery and equipment,	822,869 70	
Holders,	629,072 24	
Mains and services,	468,373 54	
Meters,	163,787 58	
	<hr/>	\$4,399,628 09

Other assets:

Office building,	\$45,000 00	
Cash,	157,519 86	
Due for gas,	176,035 36	
Sundry accounts due the company,	37,145 86	
Gas coal on hand,	27,264 62	
Coke on hand,	30,402 19	
Tar on hand,	25,731 46	
Enrichers on hand,	2,445 20	
Purifying materials on hand,	4,756 07	
Other gas materials on hand,	98,329 22	
Stoves on hand,	16,233 42	
Gas fixtures on hand,	22,367 15	
Stable and garage equipment,	14,183 64	
Office furniture,	5,162 93	
Coupon notes discount,	50,173 33	
Interest,	7,961 83	
Insurance,	15,976 40	
Investments (securities),	9,800 00	
Suspense account,	319,775 42	
	<hr/>	1,066,263 96

Total assets as per books of the company, \$5,465,892 05

LIABILITIES.

Capital stock,	\$1,400,000 00
Bonds issued,	1,200,000 00
Coupon notes,	950,000 00

Other notes payable,	\$545,000 00
Unpaid bills,	85,125 73
Deposits by customers,	108,657 75
Interest accrued but not due,	69,379 97
Premium realized on stock issues,	850,000 00
Reserve,	9,743 04
Amounts due from the company, not included above,	21,287 41

Total liabilities as per books of the company,	\$5,239,193 90
Profit and loss balance,	226,698 15

Total credits,	\$5,465,892 05
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$857,240 04	
For distribution,	120,448 13	
management,	73,902 57	
taxes,	92,171 60	
incidentals,	20,156 30	
	<u>\$1,163,918 64</u>	
Income from sale of gas,		\$1,337,401 78
residuals,		27,594 58
other sources,		3,652 39
Balance to profit and loss,	204,730 11	
	<u>\$1,368,648 75</u>	<u>\$1,368,648 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$168,367 66
Balance of manufacturing account,		204,730 11
Interest received,		1,219 97
Rents,		998 04
Interest charged to cost of strike,		9,996 57
Other items of income,		635 15
Interest paid,	\$158,749 35	
Other items,	500 00	
Balance June 30, 1920,	226,698 15	
	<u>\$385,947 50</u>	<u>\$385,947 50</u>

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

Electric plant:	
Lands and buildings,	\$73,539 34
Steam plant,	88,051 90
Electric plant,	107,167 57
Overhead lines,	501,030 16
Transformers,	71,787 32
Meters,	56,787 93
	<u>\$898,364 22</u>

Other assets:

Unfinished construction,	\$1,760 28	
House wiring,	1,421 77	
Cash,	94,994 02	
Due for electricity,	25,146 20	
Sundry accounts due the company,	13,765 33	
Motors,	4,049 70	
Electric tools and implements,	1,257 65	
Other electric materials and supplies on hand,	15,953 52	
Stable and garage equipment,	3,997 04	
Office furniture,	5,440 92	
Reserve fund,	34,056 34	
Prepaid accounts,	1,792 55	
Prepaid insurance, taxes and interest,	4,563 22	
Investments (securities),	58,181 50	
		\$266,380 04
Total assets as per books of the company,		\$1,164,744 26

LIABILITIES.

Capital stock,	\$800,000 00
Coupon notes,	106,300 00
Other notes payable,	102,100 00
Unpaid bills,	32,000 40
Deposits by customers,	7,049 36
Unpaid dividends,	24,000 00
Interest accrued but not due,	2,232 52
Premium realized on stock issues,	50,000 00
Reserves,	8,548 85
Amounts due from the company, not included above,	16,066 32
Total liabilities as per books of the company,	\$1,148,297 45
Profit and loss balance,	16,446 81
Total credits,	\$1,164,744 26

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought,	\$203,257 47	
distribution,	34,656 50	
management,	23,609 76	
taxes,	35,816 45	
incidentals,	4,171 38	
	\$301,511 56	
Income from sale of electricity,		\$425,704 16
other sources,		12,790 24
Balance to profit and loss,	136,982 84	
	\$438,494 40	\$438,494 40

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$16,440 51
Balance of manufacturing account,		136,982 84
Received from Uxbridge Steam Plant,		18,000 00

	DR.	CR.
Interest received,		\$5,600 54
Rents,		30,560 09
Jobbing,		2,055 88
Transfer from reserve for miscellaneous profits, .		4,000 00
Other items of income,		369 50
Interest paid,	\$16,342 33	
Dividends declared,	84,000 00	
Construction charged off,	37,543 69	
Depreciation,	42,877 98	
Reserves,	6,432 91	
Other items,	10,365 64	
Balance June 30, 1920,	16,446 81	
	<hr/>	<hr/>
	\$214,009 36	\$214,009 36

APPENDIX C—WATER COMPANIES.

BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1920.

[From the returns made, as corrected by the Department.]

AMHERST WATER COMPANY.

ASSETS.

Watersheds, reservoirs, real estate, mains,	\$209,422 15
Pumping engines and auxiliaries,	800 00
Meters,	17,924 60
Distribution tools and supplies,	479 09
Other materials and supplies,	1,056 55
Cash on hand,	437 08
Accounts receivable for water,	2,854 68

Total assets as per books of the company,	\$232,974 15
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LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	55,000 00
Interest accrued but not due,	815 00
Premiums realized on capital stock issued,	5,000 00

Total liabilities as per books of the company,	\$210,815 00
Profit and loss balance,	22,159 15

\$232,974 15

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$630 77	
Management,	4,970 39	
Taxes,	6,194 20	
Incidentals,	197 23	
Income from sale of water,		\$23,789 41
municipal income,		3,560 79
Balance to profit and loss,	15,357 61	
	<hr/>	<hr/>
	\$27,350 20	\$27,350 20

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$26,907 67
Balance of operating account,		15,357 61
Interest received,		10 00
Rents,		75 00
Interest paid,	\$3,191 13	
Depreciation,	3,000 00	
Dividends declared,	9,000 00	
Premium on capital stock,	5,000 00	
Balance June 30, 1920,	22,159 15	
	<hr/>	<hr/>
	\$42,350 28	\$42,350 28

ASHFIELD WATER COMPANY.

ASSETS.

Watersheds,	\$4,900 00
Mains,	9,000 00
Cash on hand,	268 18
Investments,	3,756 26

Total assets as per books of the company, \$17,924 44

LIABILITIES.

Capital stock,	\$15,600 00
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Total liabilities as per books of the company,	\$15,600 00
Profit and loss balance,	2,324 44
	<hr/>
	\$17,924 44

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Distribution,	\$111 91	
Management,	169 16	
Taxes,	194 50	
Income from sale of water,		\$1,079 68
municipal income,		260 00
Balance to profit and loss,	864 11	
	<hr/>	<hr/>
	\$1,339 68	\$1,339 68

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$1,460 33
Balance of operating account,		864 11
Balance June 30, 1920,	\$2,324 44	
	<hr/>	<hr/>
	\$2,324 44	\$2,324 44

ASPINWALL WATER COMPANY.

(Lenox.)

ASSETS.

Water supply rights,	\$10,000 00
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LIABILITIES.

Capital stock,	\$10,000 00
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$96 95	
Pumping,	3,900 93	
Taxes,	23 77	
Income from sale of water,		\$4,021 65
	<hr/>	<hr/>
	\$4,021 65	\$4,021 65

AUBURN WATER COMPANY.

ASSETS.

Wells,	.	.	.	.	.	.	.	.	.	\$2,431 62
Land,	.	.	.	.	.	.	.	.	.	1,157 53
Buildings,	.	.	.	.	.	.	.	.	.	97 10
Pumping engines and auxiliaries,	.	.	.	.	.	.	.	.	.	87 68
Pumps,	.	.	.	.	.	.	.	.	.	477 63
Electric plant,	.	.	.	.	.	.	.	.	.	83 08
Mains,	.	.	.	.	.	.	.	.	.	13,686 05
Water towers,	.	.	.	.	.	.	.	.	.	1,005 11
Services,	.	.	.	.	.	.	.	.	.	155 78
Other supply devices,	.	.	.	.	.	.	.	.	.	132 25
Meters,	.	.	.	.	.	.	.	.	.	253 41
Distribution tools and supplies,	.	.	.	.	.	.	.	.	.	5,053 08
Cash on hand,	.	.	.	.	.	.	.	.	.	151 89
Accounts receivable for water,	.	.	.	.	.	.	.	.	.	89 00
Other accounts receivable,	.	.	.	.	.	.	.	.	.	57 82
Total assets as per books of the company,	.	.	.	.	.	.	.	.	.	<hr/>\$24,919 03

LIABILITIES.

Capital stock,	.	.	.	.	.	.	.	.	.	\$24,200 00
Accounts payable,	.	.	.	.	.	.	.	.	.	548 40
Other liabilities,	.	.	.	.	.	.	.	.	.	145 00
Total liabilities as per books of the company,	.	.	.	.	.	.	.	.	.	<hr/>\$24,893 40
Profit and loss balance,	.	.	.	.	.	.	.	.	.	25 63
										<hr/> \$24,919 03

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$286 62	
Management,	6 75	
Income from sale of water,		\$319 00
Balance to profit and loss,	25 63	
	<hr/>	<hr/>
	\$319 00	\$319 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of operating account,		\$25 63
Balance June 30, 1920,	\$25 63	

BARNSTABLE WATER COMPANY.

ASSETS.

Watersheds,	\$6,126 00
Wells,	7,762 56
Water supply rights,	7,500 00
Buildings,	5,603 54
Pumps,	3,443 86
Internal combustion engines and auxiliaries,	6,967 16
Station piping,	300 00
Other station equipment,	2,472 68
Mains,	103,664 27
Water towers,	10,691 24
Services,	9,123 90
Hydrants,	3,598 86
Meters,	370 12
Fuel on hand,	1,115 82
Station tools and supplies,	364 40
Other materials and supplies,	936 19
Cash on hand,	3,139 29
Accounts receivable for water,	1,317 14
Reserve,	3,686 99
Total assets as per books of the company,	\$178,184 02

LIABILITIES.

Capital stock,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	11,500 00
Accounts payable,	2,279 79
Interest due but not paid,	360 00
Interest accrued but not due,	937 50
Reserves,	9,017 01
Total liabilities as per books of the company,	\$174,094 30
Profit and loss balance,	4,089 72
	\$178,184 02

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$1,883 84	
Distribution,	12 32	
Management,	4,053 86	
Taxes,	2,755 39	
Incidentals,	338 23	
Income from sale of water,		\$13,140 60
municipal income,		2,587 52
Balance to profit and loss,	6,684 48	
	\$15,728 12	\$15,728 12

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$5,652 56
Balance of operating account,		6,684 48
Jobbing,		27 65
Other items of income,		119 76
Interest paid,	\$4,374 03	
Dividends declared,	3,000 00	
Carried to reserve account,	1,000 00	
Other items,	20 70	
Balance June 30, 1920,	4,089 72	
	<hr/>	<hr/>
	\$12,484 45	\$12,484 45

BERKSHIRE WATER COMPANY.

(Lee.)

ASSETS.

Reservoirs,	\$20,000 00
Mains,	50,209 28
Hydrants,	2,450 00
Office furniture and equipment,	60 00
Stable and garage equipment,	100 00
Other materials and supplies,	400 74
Cash on hand,	5,015 77
Accounts receivable for water,	1,796 06
Other accounts receivable,	164 33
Investments,	2,000 00
Total assets as per books of the company,	<hr/> \$82,196 18

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	20,000 00
Notes payable,	30,170 00
Interest due but not paid,	25 00
Total liabilities as per books of the company,	<hr/> \$70,195 00
Profit and loss balance,	12,001 18

\$82,196 18

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$18 35	
Distribution,	525 92	
Management,	2,264 99	
Taxes,	800 18	
Incidentals,	372 89	
Income from sale of water,		\$8,936 01
municipal income,		1,150 00
Balance to profit and loss,	6,103 68	
	<hr/>	<hr/>
	\$10,086 01	\$10,086 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$11,374 56
Balance of operating account,		6,103 68
Interest received,		85 00
Interest paid,	\$2,809 20	
Depreciation,	1,552 86	
Dividends declared,	1,200 00	
Balance June 30, 1920,	12,001 18	
	<hr/>	<hr/>
	\$17,563 24	\$17,563 24

BRANT ROCK WATER COMPANY.

(Marshfield.)

ASSETS.

Wells,	\$1,737 05
Reservoirs,	877 76
Land and buildings,	2,400 00
Pumps,	810 00
Internal combustion engines and auxiliaries,	1,777 50
Station piping,	1,832 93
Other station equipment,	567 89
Mains,	10,769 92
Water towers,	492 86
Stable and garage equipment,	340 83
Cash on hand,	649 18
Accounts receivable for water,	7,903 40

Total assets as per books of the company, \$30,159 32

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	3,000 00
Accounts payable,	15,639 17
Reserve,	6,283 00

Total liabilities as per books of the company, \$29,922 17
 Profit and loss balance, 237 15

\$30,159 32

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$1,825 98	
Distribution,	1,016 42	
Management,	1,176 03	
Taxes,	312 31	
Incidentals,	693 70	
Income from sale of water,		\$9,361 00
municipal income,		63 00
Balance to profit and loss,	4,399 56	
	<hr/>	<hr/>
	\$9,424 00	\$9,424 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$390 16
Balance of operating account,		4,399 56
Interest received,		18 08
Other items of income,		66 23
Interest paid,	\$751 62	
Amount to reserve account,	3,885 26	
Balance June 30, 1920,	237 15	
	<hr/>	<hr/>
	\$4,874 03	\$4,874 03

BRIDGEWATERS WATER COMPANY.

ASSETS.

Land and buildings,	\$23,700 53
Pumping engines, auxiliaries and pumps,	20,334 48
Mains, water towers, services, hydrants, other supply devices and meters,	183,192 30
Cash on hand,	2,038 64
Other accounts receivable,	300 00
Investments,	12,302 38
	<hr/>
Total assets as per books of the company,	\$241,868 33

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	75,000 00
Notes payable,	8,500 00
	<hr/>
Total liabilities as per books of the company,	\$183,500 00
Profit and loss balance,	58,368 33
	<hr/>
	\$241,868 33

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$4,378 30	
Distribution,	704 16	
Management,	5,121 25	
Taxes,	3,697 67	
Incidentals,	144 00	
Income from sale of water,		\$27,522 04
municipal income,		2,340 00
Balance to profit and loss,	15,816 66	
	<hr/>	<hr/>
	\$29,862 04	\$29,862 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$46,250 84
Balance of operating account,		15,816 66
Interest received,		342 90

	DR.	CR.
Other items of income,		\$179 51
Interest paid,	\$4,221 58	
Balance June 30, 1920,	58,368 33	
	<hr/>	<hr/>
	\$62,589 91	\$62,589 91

CHESHIRE WATER COMPANY.

ASSETS.		
Reservoirs,		\$3,354 00
Pipe lines,		10,666 93
Cash on hand,		1,489 11
Accounts receivable for water,		242 00
Investments,		500 00
		<hr/>
Total assets as per books of the company,		\$16,252 04
LIABILITIES.		
Capital stock,		\$15,000 00
Accounts payable,		50
		<hr/>
Total liabilities as per books of the company,		\$15,000 50
Profit and loss balance,		1,251 54
		<hr/>
		\$16,252 04

OPERATING ACCOUNT.		
Operating expenses:	DR.	CR.
Distribution,	\$186 70	
Management,	168 22	
Taxes,	418 80	
Income from sale of water,		\$2,733 11
Balance to profit and loss,	1,959 39	
	<hr/>	<hr/>
	\$2,733 11	\$2,733 11

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1919,		\$942 15
Balance of operating account,		1,959 39
Dividends declared,	\$1,650 00	
Balance June 30, 1920,	1,251 54	
	<hr/>	<hr/>
	\$2,901 54	\$2,901 54

COHASSET WATER COMPANY.

ASSETS.		
Land and buildings,		\$89,072 31
Boilers, auxiliaries and other plant items,		92,993 08
Station tools and equipment,		1,235 25
Other materials and supplies,		1,162 93
Cash on hand,		440 06
Other accounts receivable,		426 70
		<hr/>
Total assets as per books of the company,		\$185,330 33

LIABILITIES.

Capital stock (common),	\$80,400 00
Capital stock (preferred),	19,600 00
Bonds outstanding,	80,000 00
<hr/>	
Total liabilities as per books of the company,	\$180,000 00
Profit and loss balance,	5,330 33
<hr/>	
	\$185,330 33

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$847 00	
Pumping,	7,159 60	
Distribution,	272 22	
Management,	3,858 77	
Taxes,	2,885 56	
Incidentals,	825 52	
Income from sale of water,		\$19,956 03
municipal income,		4,250 00
Balance to profit and loss,	8,357 36	
<hr/>		
	\$24,206 03	\$24,206 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$6,038 57
Balance of operating account,		8,357 36
Interest received,		120 61
Rents,		75 00
Jobbing,		134 38
Other items of income,		800 00
Interest paid,	\$4,873 06	
Dividends declared,	5,000 00	
Other items,	322 53	
Balance June 30, 1920,	5,330 33	
<hr/>		
	\$15,525 92	\$15,525 92

COTTAGE CITY WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and other plant items,	\$222,101 80
Fuel on hand,	224 80
Station tools and supplies,	202 54
Distribution tools and supplies,	495 55
Other materials and supplies,	1,869 38
Cash on hand,	3,055 32
Accounts receivable for water,	412 05
Other accounts receivable,	51 64
<hr/>	

Total assets as per books of the company, \$228,413 08

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	90,000 00
Notes payable,	8,750 00
Accounts payable,	2,569 06
Deposits from consumers,	15 00
Dividends voted but not paid,	13 50
Reserve,	13,657 76
Other liabilities,	459 80
Total liabilities as per books of the company,	\$215,465 12
Profit and loss balance,	12,947 96
	<u>\$228,413 08</u>

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Pumping,	\$4,502 91	
Distribution,	256 27	
Management,	4,565 87	
Taxes,	3,233 47	
Incidentals,	1,507 02	
Income from sale of water,		\$27,095 29
municipal income,		2,485 00
other sources,		35 00
Balance to profit and loss,	15,549 75	
	<u>\$29,615 29</u>	<u>\$29,615 29</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$10,117 93
Balance of operating account,		15,549 75
Interest received,		50 06
Other items of income,		26 03
Interest paid,	\$5,295 81	
Depreciation,	3,000 00	
Dividends declared,	4,500 00	
Balance June 30, 1920,	12,947 96	
	<u>\$25,743 77</u>	<u>\$25,743 77</u>

DEDHAM WATER COMPANY.

ASSETS.

Wells,	\$12,868 08
Water supply rights,	17,542 50
Land,	7,300 50
Buildings,	12,343 11
Boilers and auxiliaries, pumping engines and auxiliaries, pumps,	40,660 12
Mains, water towers, services, hydrants, other supply devices and meters,	352,746 61
Fuel on hand,	376 65
Other materials and supplies,	3,613 52
Cash on hand,	25,344 95
Accounts receivable for water,	8,673 50
Total assets as per books of the company,	<u>\$481,469 54</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds outstanding,	113,000 00
Interest accrued but not due,	941 67
Dividends voted but not paid,	6,000 00

Total liabilities as per books of the company,	\$319,941 67
Profit and loss balance,	161,527 87

\$481,469 54

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$8,123 25	
Distribution,	10,203 33	
Management,	7,524 84	
Taxes,	9,560 54	
Incidentals,	4,098 92	
Income from sale of water,		\$58,938 04
municipal income,		8,600 00
other sources,		54 61
Balance to profit and loss,	28,081 77	
	<hr/>	<hr/>
	\$67,592 65	\$67,592 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$151,471 75
Balance of operating account,		28,081 77
Interest received,		229 65
Interest paid,	\$5,789 00	
Dividends declared,	12,000 00	
Other items,	466 30	
Balance June 30, 1920,	161,527 87	
	<hr/>	<hr/>
	\$179,783 17	\$179,783 17

EAST MOUNTAIN WATER COMPANY.

(West Stockbridge.)

ASSETS.

Watersheds,	\$200 00
Reservoirs,	100 00
Water supply rights,	250 00
Mains,	1,650 00
Hydrants,	5 00
Meters,	143 22
Distribution tools and supplies,	4 25
Cash on hand,	158 92
Accounts receivable for water,	171 13

Total assets as per books of the company,	\$2,682 52
Profit and loss balance,	1,317 48

\$4,000 00

LIABILITIES.

Capital stock,	\$4,000 00
Total liabilities as per books of the company,	<u>\$4,000 00</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$389 50	
Distribution,	10 55	
Management,	47 31	
Taxes,	62 88	
Incidentals,	18 00	
Income from sale of water,		\$640 44
Balance to profit and loss,	112 20	
	<u>\$640 44</u>	<u>\$640 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$1,369 68	
Balance of operating account,		\$112 20
Depreciation,	60 00	
Balance June 30, 1920,		1,317 48
	<u>\$1,429 68</u>	<u>\$1,429 68</u>

EDGARTOWN WATER COMPANY.

ASSETS.

Land, buildings, boilers and other plant items,	\$72,433 02
Mains,	7,170 59
Hydrants,	2,244 05
Cash on hand,	24 72
Accounts receivable for water,	300 00
Total assets as per books of the company,	<u>\$82,172 38</u>

LIABILITIES.

Capital stock,	\$32,500 00
Bonds outstanding,	32,500 00
Notes payable,	3,686 33
Accounts payable,	558 09
Interest accrued but not due,	744 79
Total liabilities as per books of the company,	<u>\$69,989 21</u>
Profit and loss balance,	12,183 17
	<u>\$82,172 38</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$698 37	
Distribution,	657 43	
Management,	1,435 27	
Taxes,	1,715 82	
Incidentals,	680 53	

	DR.	CR.
Income from sale of water,		\$8,027 84
municipal income,		1,818 60
Balance to profit and loss,	\$4,659 02	
	<u>\$9,846 44</u>	<u>\$9,846 44</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1919,		\$10,920 23
Balance of operating account,		4,659 02
Interest paid,	\$1,771 08	
Dividends declared,	1,625 00	
Balance June 30, 1920,	12,183 17	
	<u>\$15,579 25</u>	<u>\$15,579 25</u>

FAIRHAVEN WATER COMPANY.

ASSETS.

Watersheds,	\$1,700 00
Wells,	9,657 09
Land,	4,000 00
Buildings,	16,197 10
Boilers and auxiliaries,	3,571 94
Pumping engines and auxiliaries,	1,500 00
Pumps,	9,881 78
Mains,	81,138 14
Water towers,	25,716 08
Services,	14,418 89
Hydrants,	3,060 00
Other supply devices,	5,838 51
Office building,	2,015 24
Fuel on hand,	180 00
Other materials and supplies,	885 50
Cash on hand,	402 27
Accounts receivable for water,	13,995 64
Total assets as per books of the company,	<u>\$194,158 18</u>

LIABILITIES.

Capital stock,	\$125,000 00
Notes payable,	67,000 00
Interest accrued but not due,	350 00
Total liabilities as per books of the company,	<u>\$192,350 00</u>
Profit and loss balance,	1,808 18
	<u>\$194,158 18</u>

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses:		
Supply,	\$21 15	
Pumping,	7,362 76	
Distribution,	1,862 15	
Management,	4,488 87	
Taxes,	3,963 74	
Incidentals,	125 60	

	Dr.	Cr.
Income from sale of water,		\$26,516 49
municipal income,		4,945 98
Balance to profit and loss,	\$13,638 20	
	<hr/>	<hr/>
	\$31,462 47	\$31,462 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$1,610 28
Balance of operating account,		13,638 20
Interest received,		40 03
Rents,		25 00
Bad bills charged off,		29 25
Other items of income,		346 02
Interest paid,	\$3,667 89	
Depreciation,	6,243 06	
Dividends declared,	3,750 00	
Other items,	219 65	
Balance June 30, 1920,	1,808 18	
	<hr/>	<hr/>
	\$15,688 78	\$15,688 78

GRAFTON WATER COMPANY.

ASSETS.

Land,	\$2,000 00
Buildings,	4,810 00
Wells, boilers and other plant items,	20,045 00
Mains, water towers, services, hydrants, other supply devices and meters,	64,132 00
Cash on hand,	2,734 70
	<hr/>
Total assets as per books of the company,	\$93,721 70
Profit and loss balance,	77,653 30
	<hr/>
	\$171,375 00

LIABILITIES.

Capital stock,	\$80,000 00
Bonds outstanding,	80,000 00
Interest due but not paid,	3,250 00
Other liabilities,	8,125 00
	<hr/>
Total liabilities as per books of the company,	\$171,375 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$8,123 84	
Distribution,	387 98	
Management,	791 83	
Taxes,	671 01	
Incidentals,	233 90	
Income from sale of water,		\$9,980 04
municipal income,		2,505 61
Balance to profit and loss,	2,277 09	
	<hr/>	<hr/>
	\$12,485 65	\$12,485 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$76,775 23	
Balance of operating account,		\$2,277 09
Interest received,		94 84
Interest paid,	3,250 00	
Balance June 30, 1920,		77,653 30
	<hr/>	<hr/>
	\$80,025 23	\$80,025 23

GRANVILLE CENTER WATER COMPANY.

ASSETS.

Watersheds,	\$999 50
Wells and reservoirs,	2,475 00
Mains,	4,993 56
Services,	306 07
Meters,	126 00
Distribution tools and supplies,	40 29
Other materials and supplies,	91 71
Cash on hand,	151 10
Accounts receivable for water,	16 94
Other accounts receivable,	6 32
Investments,	496 70
	<hr/>
Total assets as per books of the company,	\$9,703 19
Profit and loss balance,	565 56
	<hr/>
	\$10,268 75

LIABILITIES.

Capital stock,	\$9,300 00
Notes payable,	950 00
Accounts payable,	3 75
Interest due but not paid,	15 00
	<hr/>
Total liabilities as per books of the company,	\$10,268 75

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$17 00	
Distribution,	1 00	
Management,	54 77	
Taxes,	65 38	
Incidentals,	7 75	
Income from sale of water,		\$252 13
municipal income,		15 60
other sources,		9 00
Balance to profit and loss,	130 83	
	<hr/>	<hr/>
	\$276 73	\$276 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$627 70	
Balance of operating account,		\$130 83
Interest received,		18 38
Rents,		22 50

	Dr.	Cr.
Jobbing,		\$17 40
Other items of income,		24 81
Interest paid,	\$59 25	
Depreciation,	92 53	
Balance June 30, 1920,		565 56
	<hr/>	<hr/>
	\$779 48	\$779 48

GROTON WATER COMPANY.

ASSETS.

Watersheds, reservoirs, land and other plant items,	\$89,643 02
Fuel on hand,	371 50
Oil, waste and packing,	9 60
Distribution tools and supplies,	132 68
Cash on hand,	2,604 60
Accounts receivable for water,	122 90
Insurance,	66 03
	<hr/>
Total assets as per books of the company,	\$92,950 33

LIABILITIES.

Capital stock,	\$31,800 00
Bonds outstanding,	23,000 00
	<hr/>
Total liabilities as per books of the company,	\$54,800 00
Profit and loss balance,	38,150 33
	<hr/>
	\$92,950 33

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$977 92	
Pumping,	1,343 47	
Management,	1,700 00	
Taxes,	699 15	
Incidentals,	79 76	
Income from sale of water,		\$9,755 00
Balance to profit and loss,	4,954 70	
	<hr/>	<hr/>
	\$9,755 00	\$9,755 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$36,163 84
Balance of operating account,		4,954 70
Interest received,		31 79
Interest paid,	\$1,410 00	
Dividends declared,	1,590 00	
Balance June 30, 1920,	38,150 33	
	<hr/>	<hr/>
	\$41,150 33	\$41,150 33

HILL WATER COMPANY.

(Stockbridge.)

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$1 50	
Distribution,	8 00	
Management,	5 00	
Taxes,	78 45	
Income from sale of water,		\$228 00
Balance to profit and loss,	135 05	
	<hr/>	<hr/>
	\$228 00	\$228 00

HINGHAM WATER COMPANY.

ASSETS.

Watersheds,	\$7,994 87
Collecting system,	52,569 20
Reservoirs,	12,913 39
Water supply rights,	12,152 88
Purification plant,	1,900 29
Land,	2,075 00
Buildings,	17,393 91
Pumps,	8,521 34
Gas producers and auxiliaries,	4,914 49
Internal combustion engines and auxiliaries,	7,243 46
Electric plant,	9,811 05
Station piping,	2,070 15
Other station equipment,	4,803 20
Mains,	600,892 38
Water towers,	15,275 01
Services,	17,088 64
Meters,	3,833 82
Office building and land,	10,188 44
Office furniture and equipment,	568 14
Stable and garage equipment,	1,025 48
Fuel on hand,	2,440 49
Station and distribution tools and supplies,	750 00
Other materials and supplies,	4,475 67
Cash on hand,	3,482 81
Accounts receivable for water,	8,746 89
Other accounts receivable,	2,398 52
Investments (real estate),	1,279 44
Total assets as per books of the company,	<hr/> \$816,808 96

LIABILITIES.

Capital stock,	\$440,000 00
Bonds outstanding,	120,000 00
Notes payable,	15,000 00

Interest accrued but not due,	\$585 83
Reserve,	111,257 50
Surplus account,	100,000 00
Total liabilities as per books of the company,	\$786,843 33
Profit and loss balance,	29,965 63
	<hr/> \$816,808 96

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$708 24	
Pumping,	11,069 61	
Distribution,	3,227 51	
Management,	12,317 65	
Taxes,	21,985 77	
Incidentals,	4,344 47	
Income from sale of water,		\$97,551 22
municipal income,		10,701 71
Balance to profit and loss,	54,599 68	
	<hr/> \$108,252 93	<hr/> \$108,252 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$252,096 26
Balance of operating account,		54,599 68
Interest received,		391 61
Rents,		1,394 42
Jobbing,		1,081 95
Interest paid,	\$6,222 50	
Depreciation,	13,128 48	
Dividends declared,	35,200 00	
Amount carried to surplus account,	100,000 00	
Amount carried to reserve,	125,000 00	
Other items,	47 31	
Balance June 30, 1920,	29,965 63	
	<hr/> \$309,563 92	<hr/> \$309,563 92

HOLLISTON WATER COMPANY.

ASSETS.

Watersheds,	\$85 81
Wells,	1,684 34
Reservoirs,	18,200 75
Land,	16,615 56
Buildings,	2,000 00
Pumps,	8,088 00
Mains,	47,165 97
Water towers,	8,600 00
Services,	4,248 23
Hydrants,	2,933 10
Cash on hand,	95 59
Total assets as per books of the company,	\$109,717 35
Profit and loss balance,	24,882 65
	<hr/> \$134,600 00

LIABILITIES.

Capital stock (common),	\$25,000 00
Capital stock (preferred),	25,000 00
Bonds outstanding,	50,000 00
Notes payable,	33,000 00
Accounts payable,	1,600 00

Total liabilities as per books of the company, . . . \$134,600 00

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$3,026 27	
Distribution,	40 99	
Management,	967 95	
Taxes,	1,203 13	
Incidentals,	105 92	
Income from sale of water,		\$5,744 47
municipal income,		2,610 00
Balance to profit and loss,	3,010 21	
	<hr/> \$8,354 47	<hr/> \$8,354 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$20,037 96	
Balance of operating account,		\$3,010 21
Interest paid,	7,854 90	
Balance June 30, 1920,		24,882 65
	<hr/> \$27,892 86	<hr/> \$27,892 86

HOUSATONIC WATER WORKS COMPANY.

(Great Barrington.)

ASSETS.

Land, buildings and other plant items,	\$84,042 25
Cash on hand,	9,791 40
Accounts receivable for water,	5,247 26
Investments,	4,050 00

Total assets as per books of the company, . . . \$103,130 91

LIABILITIES.

Capital stock,	\$40,000 00
Accounts payable,	509 17
Reserve,	205 22
Other liabilities,	3,144 55

Total liabilities as per books of the company, . . . \$43,858 94
 Profit and loss balance, 59,271 97

\$103,130 91

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$171 81	
Management,	1,190 01	
Taxes,	1,422 63	
Incidentals,	634 00	
Income from sale of water,		\$8,184 90
municipal income,		119 15
Balance to profit and loss,	4,885 60	
	<hr/>	<hr/>
	\$8,304 05	\$8,304 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$54,232 39
Balance of operating account,		4,885 60
Interest received,		153 98
Balance June 30, 1920,	\$59,271 97	
	<hr/>	<hr/>
	\$59,271 97	\$59,271 97

HUMAROCK BEACH WATER COMPANY.

(Marshfield.)

ASSETS.

Watersheds,	\$500 00
Wells,	400 00
Reservoirs,	1,800 00
Water supply rights,	1,000 00
Land,	1,000 00
Buildings,	150 00
Pumps,	325 00
Internal combustion engines and auxiliaries,	950 00
Station piping,	175 00
Other station equipment,	200 00
Mains,	1,550 00
Water towers,	950 00
Investments (real estate),	250 00
	<hr/>
Total assets as per books of the company,	\$9,250 00
Profit and loss balance,	833 70
	<hr/>
	\$10,083 70

LIABILITIES.

Capital stock,	\$10,000 00
Other liabilities,	83 70
	<hr/>
Total liabilities as per books of the company,	\$10,083 70

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$356 65	
Distribution,	319 20	
Management,	1,659 50	
Taxes,	250 15	
Incidentals,	25 00	
Income from sale of water,		\$2,610 50
	<u>\$2,610 50</u>	<u>\$2,610 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$583 70	
Depreciation,	250 00	
Balance June 30, 1920,		\$833 70
	<u>\$833 70</u>	<u>\$833 70</u>

LENOX WATER COMPANY.

ASSETS.

Watersheds,	\$24,974 87
Reservoirs,	100,173 42
Water supply rights,	700 00
Buildings,	841 10
Pumps,	1,845 38
Mains,	57,185 99
Meters,	7,699 30
Station tools and supplies,	100 00
Cash on hand,	4,106 16
Accounts receivable for water,	95 60

Total assets as per books of the company, \$197,721 82

LIABILITIES.

Capital stock (common),	\$81,600 00
Capital stock (preferred),	5,000 00
Bonds outstanding,	\$4,000 00
Accounts payable,	5,069 44
Interest due but not paid,	2,100 00
Dividends voted but not paid,	150 00

Total liabilities as per books of the company, \$177,919 44

Profit and loss balance, 19,802 38

\$197,721 82

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$100 00	
Pumping,	32 05	
Distribution,	505 18	

Operating expenses — <i>Concluded.</i>	Dr.	Cr.
Management,	\$1,632 88	
Taxes,	3,334 88	
Incidentals,	72 46	
Income from sale of water,		\$14,821 28
municipal income,		630 00
Balance to profit and loss,	9,773 83	
	<hr/>	<hr/>
	\$15,451 28	\$15,451 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$18,496 45
Balance of operating account,		9,773 83
Interest paid,	\$4,300 13	
Depreciation,	3,867 77	
Dividends declared,	300 00	
Balance June 30, 1920,	19,802 38	
	<hr/>	<hr/>
	\$28,270 28	\$28,270 28

LUDLOW MANUFACTURING COMPANY.

ASSETS.

Mains,	\$22,443 45
Hydrants,	1,247 86
Other supply devices,	23 07
Meters,	502 40
Cash on hand,	2,076 58
Accounts receivable for water,	1,534 09
Other accounts receivable,	6,118 53
	<hr/>
Total assets as per books of the company,	\$33,945 98

LIABILITIES.

Capital stock,	\$29,000 00
Accounts payable,	1,132 30
	<hr/>
Total liabilities as per books of the company,	\$30,132 30
Profit and loss balance,	3,813 68
	<hr/>
	\$33,945 98

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$4,675 52	
Distribution,	214 92	
Management,	1,665 00	
Taxes,	802 83	
Incidentals,	44 13	
Income from sale of water,		\$12,083 71
municipal income,		442 76
Balance to profit and loss,	5,124 07	
	<hr/>	<hr/>
	\$12,526 47	\$12,526 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$5,784 66
Balance of operating account,		5,124 07
Interest received,		77 02
Depreciation,	\$1,372 07	
Dividends declared,	5,800 00	
Balance June 30, 1920,	3,813 68	
	<u>\$10,985 75</u>	<u>\$10,985 75</u>

MEDFIELD WATER COMPANY.

ASSETS.

Water supply rights,	\$5,000 00
Land, '	900 00
Buildings,	734 02
Pumps,	700 00
Electric plant,	797 93
Station piping,	200 00
Other station equipment,	629 45
Mains,	9,905 86
Water towers,	2,700 00
Meters,	24 00
Cash on hand,	2,482 57
Accounts receivable for water,	372 18
Investments,	200 00
Total assets as per books of the company,	<u>\$24,646 01</u>

LIABILITIES.

Capital stock,	\$24,000 00
Total liabilities as per books of the company,	<u>\$24,000 00</u>
Profit and loss balance,	646 01
	<u>\$24,646 01</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$720 75	
Distribution,	212 76	
Management,	682 41	
Taxes,	622 33	
Incidentals,	13 00	
Income from sale of water,		\$3,291 28
municipal income,		195 00
Balance to profit and loss,	1,235 03	
	<u>\$3,486 28</u>	<u>\$3,486 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$579 08
Balance of operating account,		1,235 03
Interest received,		31 90
Dividends declared,	\$1,200 00	
Balance June 30, 1920,	646 01	
	<u>\$1,846 01</u>	<u>\$1,846 01</u>

MILFORD WATER COMPANY.

ASSETS.	
Watersheds,	\$1,200 00
Wells,	14,688 18
Reservoirs,	62,920 00
Purification plant,	35,238 29
Land,	10,300 00
Buildings,	22,663 04
Boilers and auxiliaries,	2,453 02
Pumping engines and auxiliaries,	25,320 42
Station piping,	6,764 13
Other station equipment,	4,320 51
Mains,	298,847 32
Water towers,	4,760 04
Services,	45,763 34
Hydrants,	21,539 32
Other supply devices,	10,369 56
Meters,	12,791 42
Office furniture and equipment,	181 07
Fuel on hand,	457 00
Oil, waste and packing,	213 97
Station tools and supplies,	193 60
Other materials and supplies,	427 50
Cash on hand,	11,300 46
Accounts receivable for water,	8,657 13

Total assets as per books of the company,	\$601,369 32
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LIABILITIES.	
Capital stock,	\$200,000 00
Bonds outstanding,	200,000 00
Notes payable,	90,000 00

Total liabilities as per books of the company,	\$490,000 00
Profit and loss balance,	111,369 32
	<hr/> \$601,369 32

OPERATING ACCOUNT.		DR.	CR.
Operating expenses:			
Supply,		\$1,979 43	
Pumping,		10,273 11	
Distribution,		2,357 47	
Management,		7,337 00	
Taxes,		13,725 58	
Incidentals,		4,699 92	
Income from sale of water,			\$61,768 47
municipal income,			11,230 24
other sources,			4 00
Balance to profit and loss,		32,630 20	
		<hr/> \$73,002 71	<hr/> \$73,002 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$107,711 36
Balance of operating account,		32,630 20
Interest received,		43 89
Jobbing,		278 04
Interest paid,	\$13,294 17	
Dividends declared,	16,000 00	
Balance June 30, 1920,	111,369 32	
	<hr/>	<hr/>
	\$140,663 49	\$140,663 49

MILLBURY WATER COMPANY.

ASSETS.

Storage basins,	\$3,512 76
Wells,	9,445 78
Reservoirs,	13,642 92
Land,	25,800 28
Buildings,	6,640 52
Boilers and auxiliaries, pumping engines and auxiliaries, pumps, electric plant, station piping and other station equipment,	36,606 70
Mains and hydrants,	122,660 80
Services,	8,088 35
Other supply devices,	83 35
Meters,	279 91
Office furniture and equipment,	1,632 90
Stable and garage equipment,	39 14
Fuel on hand,	14 40
Oil, waste and packing,	78 71
Station tools and supplies,	434 82
Other materials and supplies,	1,503 05
Cash on hand,	6,027 88
Accounts receivable for water,	4,274 38
Other accounts receivable,	190 75
Insurance,	36 95
	<hr/>
Total assets as per books of the company,	\$240,994 35

LIABILITIES.

Capital stock,	\$113,000 00
Bonds outstanding,	85,000 00
Notes payable,	36,000 00
Interest accrued but not due,	1,128 34
Dividends voted but not paid,	40 00
	<hr/>
Total liabilities as per books of the company,	\$235,168 34
Profit and loss balance,	5,826 01
	<hr/>
	\$240,994 35

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$150 21	
Pumping,	5,577 27	
Distribution,	775 77	

Operating expenses — *Concluded.*

	Dr.	Cr.
Management,	\$2,880 68	
Taxes,	2,515 20	
Incidentals,	94 57	
Income from sale of water,		\$19,449 46
municipal income,		4,698 81
other sources,		2,586 97
Balance to profit and loss,	14,741 54	
	<hr/>	<hr/>
	\$26,735 24	\$26,735 24

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$2,165 47	
Balance of operating account,		\$14,741 54
Interest received,		23 99
Jobbing,		77 10
Interest paid,	6,831 64	
Depreciation,	19 51	
Balance June 30, 1920,	5,826 01	
	<hr/>	<hr/>
	\$14,842 63	\$14,842 63

MOUNTAIN SPRING WATER COMPANY.

(Southampton.)

ASSETS.

Reservoirs,	\$200 00
Water supply rights,	1,000 00
Mains,	300 00
Cash on hand,	55 89
Total assets as per books of the company,	<hr/> \$1,555 89

LIABILITIES.

Capital stock,	\$1,500 00
Total liabilities as per books of the company,	<hr/> \$1,500 00
Profit and loss balance,	55 89
	<hr/> \$1,555 89

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Management,	\$31 60	
Taxes,	25 98	
Income from sale of water,		\$247 10
Balance to profit and loss,	189 52	
	<hr/>	<hr/>
	\$247 10	\$247 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$16 37
Balance of operating account,		189 52
Dividends declared,	\$150 00	
Balance June 30, 1920,	55 89	
	<hr/>	<hr/>
	\$205 89	\$205 89

NORTHFIELD SCHOOLS, THE.

(Seminary Division.)

ASSETS.

Reservoirs,	\$3,513 56
Water supply rights,	2,200 00
Purification plant,	4,599 91
Buildings,	150 00
Pumps,	300 00
Electric plant,	326 00
Mains, water towers, services, hydrants and other supply devices,	17,071 31
Meters,	897 89
Accounts receivable for water,	282 45
Total assets as per books of the company,	<u>\$29,341 12</u>

LIABILITIES.

Accounts payable,	\$76 86
Other liabilities,	27,334 36
Total liabilities as per books of the company,	<u>\$27,411 22</u>
Profit and loss balance,	1,929 90
	<u>\$29,341 12</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$86 24	
Pumping,	761 45	
Distribution,	53 14	
Taxes,	109 59	
Income from sale of water,		\$1,695 06
municipal income,		26 36
Balance to profit and loss,	711 09	
	<u>\$1,721 42</u>	<u>\$1,721 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$1,739 61
Balance of operating account,		711 09
Depreciation,	\$520 80	
Balance June 30, 1920,	1,929 90	
	<u>\$2,450 70</u>	<u>\$2,450 70</u>

NORTHFIELD WATER COMPANY.

ASSETS.

Reservoirs,	\$1,567 30
Pumps,	616 75
Mains,	7,534 36
Services,	669 47
Other supply devices,	56 54
Meters,	768 08
Cash on hand,	7 83
Total assets as per books of the company,	<u>\$11,220 33</u>

LIABILITIES.	
Capital stock,	\$6,300 00
Notes payable,	485 00
Accounts payable,	500 00
<hr/>	
Total liabilities as per books of the company,	\$7,285 00
Profit and loss balance,	3,935 33
<hr/>	
	\$11,220 33

OPERATING ACCOUNT.		Dr.	Cr.
Operating expenses:			
Supply,		\$14 25	
Distribution,		81 92	
Management,		262 10	
Taxes,		115 44	
Incidentals,		375 00	
Income from sale of water,			\$1,034 58
municipal income,			189 70
Balance to profit and loss,		375 57	
		<hr/>	<hr/>
		\$1,224 28	\$1,224 28

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1919,			\$3,794 20
Balance of operating account,			375 57
Other items of income,			600 00
Interest paid,	\$110 19		
Depreciation,	400 00		
Dividends declared,	324 25		
Balance June 30, 1920,	3,935 33		
		<hr/>	<hr/>
		\$4,769 77	\$4,769 77

NORTON WATER COMPANY.

ASSETS.	
Watersheds,	\$665 00
Wells,	8,065 64
Land,	621 40
Buildings,	4,663 81
Boilers and auxiliaries,	346 28
Pumps,	2,942 42
Internal combustion engines and auxiliaries,	5,382 30
Station piping,	511 36
Other station equipment,	678 98
Mains,	102,642 88
Water towers,	15,746 73
Services,	5,202 27
Hydrants,	3,132 42
Meters,	129 30
Fuel on hand,	987 70
Station tools and supplies,	1,147 45

Other materials and supplies,	\$802 01
Cash on hand,	121 73
Accounts receivable for water,	1,986 93
Reserve,	430 71

Total assets as per books of the company,	\$156,207 32
Profit and loss balance,	1,403 92
	<hr/>
	\$157,611 24

LIABILITIES.

Capital stock,	\$75,000 00
Bonds outstanding,	75,000 00
Notes payable,	881 42
Accounts payable,	3,701 29
Interest due but not paid,	172 43
Interest accrued but not due,	937 50
Reserves,	1,918 60

Total liabilities as per books of the company,	\$157,611 24
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OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$405 67	
Pumping,	4,542 42	
Distribution,	242 65	
Management,	1,028 74	
Taxes,	1,304 84	
Incidentals,	743 46	
Income from sale of water,		\$9,201 26
municipal income,		3,016 66
Balance to profit and loss,	3,950 14	
	<hr/>	<hr/>
	\$12,217 92	\$12,217 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$926 87	
Balance of operating account,		\$3,950 14
Interest paid,	3,818 15	
Loss on jobbing,	596 54	
Other items,	12 50	
Balance June 30, 1920,		1,403 92
	<hr/>	<hr/>
	\$5,354 06	\$5,354 06

ONSET WATER COMPANY.

ASSETS.

Buildings,	\$945 00
Boilers and auxiliaries,	1,421 00
Pumping engines and auxiliaries,	1,446 44
Station piping,	510 00
Other station equipment,	373 50
Mains,	60,241 20
Water towers,	6,300 00

Services,	\$8,746 07
Hydrants,	1,662 50
Meters,	267 21
Office building,	1,100 00
Office furniture and equipment,	85 00
Fuel on hand,	275 00
Oil, waste and packing,	1 97
Station tools and supplies,	50 00
Distribution tools and supplies,	30 00
Cash on hand,	1,011 19
Investments,	300 00

Total assets as per books of the company, \$84,766 08

LIABILITIES.

Capital stock,	\$25,000 00
Bonds outstanding,	20,000 00
Notes payable,	25,586 23

Total liabilities as per books of the company, \$70,586 23
 Profit and loss balance, 14,179 85

\$84,766 08

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$137 50	
Pumping,	2,610 44	
Distribution,	943 29	
Management,	2,531 25	
Taxes,	1,757 71	
Incidentals,	243 85	
Income from sale of water,		\$10,757 00
municipal income,		1,435 00
other sources,		110 11
Balance to profit and loss,	4,078 07	
	\$12,302 11	\$12,302 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$14,646 05
Balance of operating account,		4,078 07
Interest paid,	\$2,466 29	
Depreciation,	577 98	
Dividends declared,	1,500 00	
Balance June 30, 1920,	14,179 85	
	\$18,724 12	\$18,724 12

OXFORD WATER COMPANY.

ASSETS.

Watersheds,	\$5,000 00
Land,	20,299 52
Buildings,	2,496 74

Pumps,	\$2,000 00
Internal combustion engines and auxiliaries,	4,000 00
Other station equipment,	756 92
Mains,	41,075 14
Water towers,	4,000 00
Services,	4,595 81
Hydrants,	2,413 00
Meters,	4,538 86
Fuel on hand,	101 32
Oil, waste and packing,	55 25
Distribution tools and supplies,	119 85
Other materials and supplies,	748 40
Cash on hand,	2,415 25
Accounts receivable for water,	4,624 40
<hr/>	
Total assets as per books of the company,	\$99,240 46

LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	35,000 00
Notes payable,	1,800 00
Accounts payable,	2,708 87
Interest accrued but not due,	884 00
Reserve,	2,000 00
Other liabilities,	6,383 69
<hr/>	
Total liabilities as per books of the company,	\$98,776 56
Profit and loss balance,	463 90
<hr/>	
	\$99,240 46

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,251 31	
Distribution,	523 98	
Management,	1,106 43	
Taxes,	2,253 56	
Incidentals,	60 08	
Income from sale of water,		\$8,708 59
municipal income,		3,026 00
other sources,		750 24
Balance to profit and loss,	5,289 47	
<hr/>		<hr/>
	\$12,484 83	\$12,484 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$322 56	
Balance of operating account,		\$5,289 47
Other items of income,		21
Interest paid,	1,849 00	
Dividends declared,	2,500 00	
Other items,	154 22	
Balance June 30, 1920,	463 90	
<hr/>		<hr/>
	\$5,289 68	\$5,289 68

PALMER WATER COMPANY.

ASSETS.

Watersheds,	\$3,000 00
Reservoirs,	15,914 21
Buildings,	150 00
Mains,	53,492 22
Services,	7,397 21
Hydrants,	3,264 18
Other supply devices,	1,779 80
Meters,	3,003 11
Office furniture and equipment,	227 75
Cash on hand,	7,381 12
Accounts receivable for water,	1,649 28
Interest prepaid,	72 00

Total assets as per books of the company, \$97,330 88

LIABILITIES.

Capital stock,	\$30,000 00
Bonds outstanding,	30,000 00
Notes payable,	5,600 00
Accounts payable,	45 07
Interest accrued but not due,	42 50
Reserve,	492 46

Total liabilities as per books of the company, \$66,180 03

Profit and loss balance, 31,150 85

\$97,330 88

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Pumping,	\$12 18	
Distribution,	1,266 89	
Management,	2,200 65	
Taxes,	2,755 73	
Incidentals,	89 55	
Income from sale of water,		\$11,923 24
municipal income,		2,027 66
Balance to profit and loss,	7,625 90	
	\$13,950 90	\$13,950 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$28,224 24
Balance of operating account,		7,625 90
Interest received,		128 92
Jobbing,		42 65
Interest paid,	\$1,818 86	
Dividends declared,	3,000 00	
Other items,	52 00	
Balance June 30, 1920,	31,150 85	
	\$36,021 71	\$36,021 71

RIVERSIDE WATER COMPANY.

(Gill.)

ASSETS.

Watersheds, reservoirs, water supply rights and purification plant, .	\$2,500 00
Mains,	3,000 00
Cash on hand,	212 40

Total assets as per books of the company,	\$5,712 40
Profit and loss balance,	5,587 60

\$11,300 00

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	1,300 00

Total liabilities as per books of the company,	\$11,300 00
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Distribution,	\$256 16	
Management,	107 14	
Taxes,	125 00	
Income from sale of water,		\$685 82
Balance to profit and loss,	197 52	
	<hr/> \$685 82	<hr/> \$685 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$4,541 58	
Balance of operating account,		\$197 52
Interest paid,	95 05	
Depreciation,	1,148 49	
Balance June 30, 1920,		5,587 60
	<hr/> \$5,785 12	<hr/> \$5,785 12

SALISBURY WATER SUPPLY COMPANY.

ASSETS.

Watersheds,	\$15,140 00
Wells,	10,500 00
Reservoirs,	3,000 00
Purification plant,	500 00
Land,	670 74
Buildings,	3,350 00
Pumping engines and auxiliaries,	350 00
Pumps,	1,725 00
Gas producers and auxiliaries,	443 98
Internal combustion engines and auxiliaries,	1,600 00
Electric plant,	500 00
Station piping,	400 00

Other station equipment,	\$103 73
Mains,	96,296 82
Water towers,	7,150 00
Services,	12,435 90
Hydrants,	4,343 00
Other supply devices,	2,500 00
Meters,	71 23
Office furniture, distribution tools,	627 96
Sewerage system,	60,506 40
Other materials and supplies,	709 97
Accounts receivable for water,	1,983 75
Other accounts receivable,	349 40
Investments (securities),	5,000 00

Total assets as per books of the company, \$230,257 88

LIABILITIES.

Capital stock (common),	\$45,000 00
Capital stock (preferred),	45,000 00
Bonds outstanding,	85,000 00
Notes payable,	14,000 00
Accounts payable,	2,685 66
Interest accrued but not due,	291 67
Dividends voted but not paid,	225 00
Reserves,	2,675 36
Other liabilities,	349 57

Total liabilities as per books of the company, \$195,227 26

Profit and loss balance, 35,030 62

\$230,257 88

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$1,889 62	
Distribution,	5,272 41	
Management,	3,010 62	
Taxes,	2,337 70	
Incidentals,	1,303 06	
Income from sale of water,		\$12,162 78
municipal income,		3,283 15
other sources,		4,988 78
Balance to profit and loss,	6,621 30	
	\$20,434 71	\$20,434 71

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$35,408 66
Balance of operating account,		6,621 30
Interest received,		226 63
Rents,		25 00
Interest paid,	\$4,550 97	
Dividends declared,	2,700 00	
Balance June 30, 1920,	35,030 62	
	\$42,281 59	\$42,281 59

SCITUATE WATER COMPANY.

ASSETS.

Watersheds, wells, reservoirs and water supply rights,	\$42,250 00
Purification plant,	19,350 00
Land,	4,500 00
Buildings,	6,200 00
Boilers and auxiliaries, pumping engines and auxiliaries, pumps, gas producers and auxiliaries, internal combustion engines and auxiliaries, electric plant, station piping, water power rights and other station equipment,	36,256 97
Mains, water towers, services, hydrants, other supply devices and meters,	273,372 02
Cash on hand,	7 74
Notes receivable,	200 00
Total assets as per books of the company,	\$382,136 73
Profit and loss balance,	4,242 54
	<hr/> \$386,379 27

LIABILITIES.

Capital stock (common),	\$150,000 00
Capital stock (preferred),	100,000 00
Bonds outstanding,	100,000 00
Notes payable,	28,500 00
Accounts payable,	7,879 27
Total liabilities as per books of the company,	<hr/> \$386,379 27

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$1,509 95	
Pumping,	4,233 34	
Distribution,	2,121 92	
Management,	5,303 69	
Taxes,	14,844 80	
Incidentals,	1,335 58	
Income from sale of water,		\$34,711 04
municipal income,		4,940 01
other sources,		601 43
Balance to profit and loss,	10,903 20	
	<hr/> \$40,252 48	<hr/> \$40,252 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$2,607 48
Balance of operating account,		10,903 20
Interest received,		130 90
Interest paid,	\$7,049 16	
Depreciation,	2,834 96	
Dividends declared,	8,000 00	
Balance June 30, 1920,		4,242 54
	<hr/> \$17,884 12	<hr/> \$17,884 12

SHEFFIELD WATER COMPANY.

ASSETS.

Watersheds,	\$5,900 00
Reservoirs,	6,000 00
Purification plant,	300 00
Mains,	23,000 00
Meters,	93 10
Cash on hand,	694 13

Total assets as per books of the company,	\$35,987 23
Profit and loss balance,	4,111 11

\$40,098 34

LIABILITIES.

Capital stock,	\$20,000 00
Bonds outstanding,	17,000 00
Notes payable,	3,098 34

Total liabilities as per books of the company,	\$40,098 34
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$182 24	
Distribution,	134 25	
Management,	291 25	
Taxes,	335 13	
Incidentals,	182 60	
Income from sale of water,		\$3,168 36
municipal income,		450 00
Balance to profit and loss,	2,492 89	
	<hr/>	<hr/>
	\$3,618 36	\$3,618 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$5,674 10	
Balance of operating account,		\$2,492 89
Rents,		125 00
Interest paid,	1,054 90	
Balance June 30, 1920,		4,111 11
	<hr/>	<hr/>
	\$6,729 00	\$6,729 00

SOUTHBRIDGE WATER SUPPLY COMPANY.

ASSETS.

Watersheds,	\$13,562 22
Reservoirs,	55,553 33
Water supply rights,	9,371 85
Purification plant,	17,285 39
Land and buildings,	6,236 72

Mains,	\$166,076 48
Services,	20,812 78
Hydrants,	9,523 78
Other supply devices,	120 00
Meters,	16,683 00
Office furniture and equipment,	2,975 93
Stable and garage equipment,	1,093 55
Fixtures,	113 54
Distribution tools and supplies,	6,485 46
Other materials and supplies,	6,772 64
Cash on hand,	12,200 00
Other accounts receivable,	294 23
Investments (securities),	22,937 50

Total assets as per books of the company, \$368,098 40

LIABILITIES.

Capital stock,	\$200,000 00
Accounts payable,	144 69
Depreciation reserve,	44,749 09

Total liabilities as per books of the company, \$244,893 78

Profit and loss balance, 123,204 62

\$368,098 40

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Supply,	\$1,782 72	
Distribution,	4,980 86	
Management,	6,306 47	
Taxes,	9,971 06	
Incidentals,	2,518 71	
Income from sale of water,		\$36,176 48
municipal income,		7,166 45
Balance to profit and loss,	17,783 11	
	<hr/>	<hr/>
	\$43,342 93	\$43,342 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$123,062 74
Balance of operating account,		17,783 11
Interest received,		1,230 89
Rents,		66 00
Jobbing,		718 46
Other items of income,		382 75
Dividends declared,	\$12,000 00	
Carried to depreciation reserve,	8,039 33	
Balance June 30, 1920,	123,204 62	
	<hr/>	<hr/>
	\$143,243 95	\$143,243 95

SOUTH EGREMONT WATER COMPANY.

ASSETS.

Watersheds,	\$2,200 00
Reservoirs,	1,114 53
Mains,	17,113 16
Hydrants,	204 75
Other supply devices,	169 88
Meters,	144 30
Cash on hand,	330 74

Total assets as per books of the company, \$21,277 36

LIABILITIES.

Capital stock,	\$9,000 00
Bonds outstanding,	6,000 00
Notes payable,	5,800 00
Interest due but not paid,	150 00
Interest accrued but not due,	213 47

Total liabilities as per books of the company, \$21,163 47
 Profit and loss balance, 113 89

\$21,277 36

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Distribution,	\$25 11	
Management,	92 04	
Taxes,	183 81	
Income from sale of water,		\$1,054 96
municipal income,		50 00
Balance to profit and loss,	804 00	
	<hr/> \$1,104 96	<hr/> \$1,104 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$92 29	
Balance of operating account,		\$804 00
Interest paid,	597 82	
Balance June 30, 1920,	113 89	
	<hr/> \$804 00	<hr/> \$804 00

STOCKBRIDGE WATER COMPANY.

ASSETS.

Reservoirs,	\$4,157 50
Land,	1,850 00
Buildings,	9,000 00
Pumps,	4,500 00

Internal combustion engines and auxiliaries,	\$2,000 00
Station piping,	730 17
Other station equipment,	1,500 00
Mains,	47,100 20
Water towers,	4,851 12
Services,	6,000 00
Hydrants,	3,000 00
Other supply devices,	1,000 00
Meters,	1,020 62
Cash on hand,	21 90

Total assets as per books of the company,	\$86,731 51
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LIABILITIES.

Capital stock (common),	\$7,000 00
Capital stock (preferred),	36,000 00
Bonds outstanding,	19,000 00
Notes payable,	23,146 00

Total liabilities as per books of the company,	\$85,146 00
Profit and loss balance,	1,585 51

\$86,731 51

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$2,277 18	
Pumping,	5,500 25	
Distribution,	952 63	
Management,	2,992 38	
Taxes,	921 89	
Incidentals,	318 70	
Income from sale of water,		\$12,250 58
municipal income,		2,311 47
other sources,		9 60
Balance to profit and loss,	1,608 62	
	<hr/>	<hr/>
	\$14,571 65	\$14,571 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$14,826 73
Balance of operating account,		1,608 62
Jobbing,		215 67
Interest paid,	\$1,612 59	
Depreciation,	12,432 49	
Other items,	1,020 43	
Balance June 30, 1920,	1,585 51	
	<hr/>	<hr/>
	\$16,651 02	\$16,651 02

SUNDERLAND WATER COMPANY.

ASSETS.

Watersheds, reservoirs and water supply rights,	\$500 00
Mains, water towers, services, hydrants and other supply devices, .	10,200 00
Cash on hand,	320 97
Investments (securities),	400 00

Total assets as per books of the company,	\$11,420 97
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LIABILITIES.

Capital stock,	\$10,700 00
Total liabilities as per books of the company,	\$10,700 00
Profit and loss balance,	720 97

	\$11,420 97
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$31 50	
Distribution,	111 56	
Management,	42 50	
Taxes,	265 37	
Income from sale of water,		\$1,436 75
municipal income,		54 00
Balance to profit and loss,	1,039 82	
	\$1,490 75	\$1,490 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$520 15
Balance of operating account,		1,039 82
Interest received,		17 00
Dividends declared,	\$856 00	
Balance June 30, 1920,	720 97	
	\$1,576 97	\$1,576 97

WANNACOMET WATER COMPANY.

(Nantucket.)

ASSETS.

Watersheds,	\$5,593 80
Wells,	3,973 02
Water supply rights,	900 00
Purification plant,	100 00
Buildings,	10,113 21
Boilers and auxiliaries,	900 00
Pumping engines and auxiliaries,	1,045 00
Pumps,	2,619 00
Internal combustion engines and auxiliaries,	3,672 95
Station piping,	294 14

Other station equipment,	\$898 00
Mains,	72,689 54
Water towers,	10,650 00
Services,	10,415 71
Hydrants,	3,905 17
Other supply devices,	393 47
Meters,	192 07
Office building and land,	3,892 00
Office furniture and equipment,	122 00
Stable and storehouse, etc.,	562 00
Fuel on hand,	539 00
Oil, waste and packing,	107 66
Station tools and supplies,	82 00
Cash on hand,	226 55
Accounts receivable for water,	448 02
Sinking fund,	3,672 97

Total assets as per books of the company, \$138,007 28

LIABILITIES.

Capital stock,	\$60,000 00
Bonds outstanding,	15,000 00
Notes payable,	10,138 00
Premiums realized on capital stock issued,	61 50
Other liabilities,	14,000 00

Total liabilities as per books of the company, \$99,199 50

Profit and loss balance, 38,807 78

\$138,007 28

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$93 83	
Pumping,	7,626 36	
Distribution,	1,271 82	
Management,	3,902 81	
Taxes,	3,024 27	
Incidentals,	795 38	
Income from sale of water,		\$18,442 86
municipal income,		2,830 50
Balance to profit and loss,	4,558 89	
	\$21,273 36	\$21,273 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$41,485 55
Balance of operating account,		4,558 89
Interest received,		863 67
Rents,		468 75
Interest paid,	\$2,858 33	
Depreciation,	1,930 00	
Dividends declared,	3,430 50	
Other items,	350 25	
Balance June 30, 1920,	38,807 78	
	\$47,376 86	\$47,376 86

WESTFORD WATER COMPANY.

ASSETS.

Wells,	\$4,214 45
Land,	950 00
Buildings,	1,731 93
Pumps,	3,501 73
Gas producers and auxiliaries,	2,640 00
Electric plant,	1,292 65
Mains,	53,497 81
Water towers,	9,075 00
Hydrants,	1,395 22
Cash on hand,	3,710 02
Sinking fund,	7,504 04

Total assets as per books of the company,	\$89,512 85
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LIABILITIES.

Capital stock,	\$40,000 00
Bonds outstanding,	35,000 00

Total liabilities as per books of the company,	\$75,000 00
Profit and loss balance,	14,512 85

\$89,512 85

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$3,747 08	
Distribution,	105 85	
Management,	783 06	
Taxes,	228 99	
Incidentals,	204 83	
Income from sale of water,		\$8,323 29
municipal income,		2,432 00
Balance to profit and loss,	5,685 48	
	<hr/>	<hr/>
	\$10,755 29	\$10,755 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$12,999 91
Balance of operating account,		5,685 48
Interest received,		288 27
Interest paid,	\$1,750 00	
Depreciation,	2,710 81	
Balance June 30, 1920,	14,512 85	
	<hr/>	<hr/>
	\$18,973 66	\$18,973 66

WESTHAMPTON WATER COMPANY.

ASSETS.

Reservoirs,	\$221 00
Water supply rights,	150 00
Land,	150 00
Mains,	1,129 00
Cash on hand,	91 91
Reserve fund,	924 95

Total assets as per books of the company,	\$2,666 86
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LIABILITIES.

Capital stock,	\$1,500 00
Depreciation reserve,	1,150 00

Total liabilities as per books of the company,	\$2,650 00
Profit and loss balance,	16 86
	<u>\$2,666 86</u>

OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$22 75	
Management,	36 00	
Taxes,	26 59	
Income from sale of water,		\$166 75
municipal income,		21 00
Balance to profit and loss,	102 41	
	<u>\$187 75</u>	<u>\$187 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$229 50
Balance of operating account,		102 41
Reserve fund,		924 95
Dividends declared,	\$90 00	
Carried to depreciation reserve,	1,150 00	
Balance June 30, 1920,	16 86	
	<u>\$1,256 86</u>	<u>\$1,256 86</u>

WESTON WATER COMPANY.

ASSETS.

Wells,	\$4,379 94
Land,	8,006 34
Buildings,	14,478 81
Pumps, etc.,	3,182 20
Mains,	60,051 86
Water towers,	8,986 10
Meters,	3,165 46
Stable and garage equipment,	500 00

Cash on hand,	\$4,010 04
Accounts receivable for water,	7,769 48
Insurance prepaid,	50 00
<hr/>	
Total assets as per books of the company,	\$114,580 23

LIABILITIES.

Capital stock,	\$50,000 00
Bonds outstanding,	50,000 00
Notes payable,	8,900 00
Accounts payable,	125 00
<hr/>	
Total liabilities as per books of the company,	\$109,025 00
Profit and loss balance,	5,555 23
<hr/>	
	\$114,580 23

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$2,734 54	
Distribution,	122 74	
Management,	1,275 00	
Taxes,	965 61	
Incidentals,	534 47	
Income from sale of water,		\$10,719 04
municipal income,		1,862 35
Balance to profit and loss,	6,949 03	
<hr/>		
	\$12,581 39	\$12,581 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,		\$4,189 27
Balance of operating account,		6,949 03
Interest paid,	\$3,445 00	
Depreciation,	100 00	
Dividends declared,	2,000 00	
Other items,	38 07	
Balance June 30, 1920,	5,555 23	
<hr/>		
	\$11,138 30	\$11,138 30

WESTWOOD WATER COMPANY.

(Albert Dean, Owner.)

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Pumping,	\$1,710 00	
Distribution,	200 00	
Taxes,	45 00	
Income from sale of water,		\$2,751 10
municipal income,		60 00
Balance to profit and loss,	856 10	
<hr/>		
	\$2,811 10	\$2,811 10

WILLIAMSTOWN WATER COMPANY.

ASSETS.

Watersheds,	\$36,709 04
Reservoirs,	60,213 87
Mains,	119,617 75
Services,	1,677 20
Hydrants,	3,393 07
Other supply devices,	1,539 58
Meters,	8,674 04
Other materials and supplies,	119 64
Cash on hand,	83 15
Accounts receivable for water,	8,775 81
Other accounts receivable,	465 00
Investments,	46,500 00

Total assets as per books of the company,	\$287,768 15
Profit and loss balance,	17,824 53
	<hr/>
	\$305,592 68

LIABILITIES.

Capital stock,	\$100,000 00
Bonds outstanding,	150,000 00
Notes payable,	46,982 00
Accounts payable,	510 68
Interest due but not paid,	150 00
Interest accrued but not due,	1,647 00
Amortization account,	6,197 00
Other liabilities,	106 00

Total liabilities as per books of the company,	\$305,592 68
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OPERATING ACCOUNT.

Operating expenses:	Dr.	Cr.
Supply,	\$44 37	
Distribution,	885 82	
Management,	2,193 75	
Taxes,	1,139 42	
Incidentals,	966 00	
Income from sale of water,		\$15,851 37
municipal income,		1,816 00
Balance to profit and loss,	12,438 01	
	<hr/>	<hr/>
	\$17,667 37	\$17,667 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1919,	\$21,180 18	
Balance of operating account,		\$12,438 01
Interest received,		827 50
Rents,		170 00
Interest paid,	8,679 86	
Depreciation,	1,400 00	
Balance June 30, 1920,		17,824 53
	<hr/>	<hr/>
	\$31,260 04	\$31,260 04

APPENDIX D—MUNICIPALITIES.

BALANCE SHEETS, OPERATING AND PROFIT AND LOSS ACCOUNTS FOR MUNICIPAL FISCAL YEAR 1919.

Chapter 78 of the General Acts of 1918 (now section 63 of chapter 164 of the General Laws) amended the law relative to the annual returns of municipal lighting plants by substituting the city or town's fiscal year for the year ending June 30. The calendar year is now the fiscal year of all towns and of many cities. In the balance sheets, etc., which follow, the year is the calendar year 1919 unless otherwise indicated.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item "cash" includes the cash in the hands of the manager and the available unexpended balances of all appropriations except for depreciation fund; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations for construction" are included all those amounts which have been raised directly by taxation for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an "appropriation for construction." The "appropriations for construction" and outstanding debt and current accounts payable are grouped as representing the direct liability of the plant. In the item "loans repayment account" may be found the aggregate amount provided from the revenue of the plant and applied to the retirement of debt. In accordance with the requirements of law the payment of maturing debt or contributions to sinking funds are treated as current expense by appropriate debits to "profit and loss" and credits to "loans repayment account." Operating expenses and income from sales of gas or electricity are reported on the basis of expenses incurred and income earned.

ASHBURNHAM.

ASSETS.

Electric plant:

Lands,	\$288 48
Electric plant,	1,346 22
Overhead lines,	13,010 34
Transformers,	1,818 44
Meters,	1,337 94
Street lamps and fixtures,	812 45

\$18,613 87.

Other assets:

Cash,	\$764 61
Depreciation fund,	1,655 85
Due for electricity,	1,457 75
Sundry accounts receivable,	20 00
Electric tools and implements,	449 20
Other electric materials and supplies on hand,	1,091 68
Office furniture,	39 36

5,478 45

Total assets as per books of the plant, \$24,092 32

LIABILITIES.

Appropriations for construction,	\$5,950 00
Notes payable,	4,500 00
Unpaid bills,	363 60
Total liabilities as per books of the plant,	\$10,813 60
Loans repayment account,	8,500 00
Profit and loss balance,	4,778 72
Total credits,	\$24,092 32

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,758 68	
Income from sale of electricity,		\$7,925 04
other sources,		120 00
municipal buildings,		181 00
Appropriation from the tax levy,		1,000 00
Balance to profit and loss,	1,467 36	
	\$9,226 04	\$9,226 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$4,494 66
Balance of operating account,		1,467 36
Interest received,		20 00
Rents,		57 00
Jobbing,		36 00
Interest paid,	\$200 00	
Depreciation,	596 30	
Note paid during year,	500 00	
Balance Dec. 31, 1919,	4,778 72	
	\$6,075 02	\$6,075 02

BELMONT.

ASSETS.

Electric plant:		
Overhead lines,	\$32,677 88	
Transformers,	7,084 62	
Meters,	22,364 90	
Street lamps and fixtures,	3,774 61	
		\$65,902 01
Other assets:		
Cash,	\$18,366 83	
Depreciation fund,	24 15	
Sinking funds,	5,880 00	
Due for electricity,	724 39	
Electric tools and implements,	950 00	
Other electric materials and supplies on hand,	1,260 00	
Stable and garage equipment,	1,958 00	
		29,163 37
Total assets as per books of the plant,		\$95,065 38

LIABILITIES.

Appropriations for construction,	\$37,414 00
Overdrafts for construction,	3,879 22
Bonds outstanding,	20,500 00
Notes payable,	2,000 00
Interest due but not paid,	80 00
Interest accrued but not due,	146 67
Total liabilities as per books of the plant,	\$64,019 89
Loans repayment account,	19,380 00
Profit and loss balance,	11,665 49
Total credits,	\$95,065 38

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$43,086 33	
Income from sale of electricity,		\$51,675 32
municipal buildings,		1,381 33
Appropriations from the tax levy,		8,547 56
Balance to profit and loss,	18,517 88	
	<u>\$61,604 21</u>	<u>\$61,604 21</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$5,240 28
Balance of operating account,		18,517 88
Interest paid,	\$1,006 67	
Transferred to construction,	2,000 00	
Returned to town treasury,	5,000 00	
Depreciation,	2,306 00	
Bonds and notes paid during year,	1,500 00	
Amount transferred to sinking fund during year,	280 00	
Balance Dec. 31, 1919,	11,665 49	
	<u>\$23,758 16</u>	<u>\$23,758 16</u>

BOYLSTON.

ASSETS.

Electric plant:		
Buildings,	\$791 54	
Electric plant,	400 00	
Overhead lines,	14,563 20	
Transformers,	981 22	
Meters,	766 11	
Street lamps and fixtures,	541 80	
	<u></u>	\$18,043 87
Other assets:		
Cash,	\$261 28	
Depreciation fund,	437 60	
Due for electricity,	434 11	
Electric tools and implements,	110 73	
Other electric materials and supplies on hand,	18 00	
	<u></u>	1,261 72
Total assets as per books of the plant,		\$19,305 59

LIABILITIES.

Appropriations for construction,	\$2,618 45
Notes payable,	6,300 00
Unpaid bills,	133 12
Interest accrued but not due,	65 06
Total liabilities as per books of the plant,	\$9,116 63
Loans repayment account,	7,300 00
Profit and loss balance,	2,888 96
	<u>\$19,305 59</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,665 85	
Income from sale of electricity,		\$2,926 56
municipal buildings,		172 44
Appropriation for street lights,		1,800 00
Balance to profit and loss,	3,233 15	
	<u>\$4,899 00</u>	<u>\$4,899 00</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$2,471 20
Balance of operating account,		3,233 15
Interest paid,	\$300 16	
Depreciation,	615 23	
Notes paid during year,	1,900 00	
Balance Dec. 31, 1919,	2,888 96	
	<u>\$5,704 35</u>	<u>\$5,704 35</u>

BRAINTREE.

ASSETS.

Electric plant:		
Lands and buildings,	\$7,863 02	
Steam plant,	19,840 62	
Electric plant,	21,491 54	
Overhead lines,	39,953 21	
Transformers,	15,004 21	
Meters,	21,126 81	
Street lamps and fixtures,	3,394 39	
	<u></u>	\$128,673 80
Other assets:		
Cash,	\$473 49	
Depreciation fund,	6,005 72	
Due for electricity,	7,358 39	
Sundry accounts receivable,	1,229 03	
Electric fuel on hand,	2,354 75	
Electric tools and implements,	3,767 06	
Other electric materials and supplies on hand,	5,235 65	
Stable and garage equipment,	2,342 00	
Office furniture,	804 25	
	<u></u>	29,570 34

Total assets as per books of the plant, \$158,244 14

LIABILITIES.

Appropriations for construction,	\$46,168 74
Unpaid bills,	1,365 25
Amounts due from the plant, not included above,	938 49
<hr/>	
Total liabilities as per books of the plant,	\$48,472 48
Loans repayment account,	76,787 04
Profit and loss balance,	32,984 62
<hr/>	
	\$158,244 14

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$51,744 21	
Income from sale of electricity,		\$58,211 67
municipal buildings,		853 83
Appropriation for street lights,		6,696 00
Balance to profit and loss,	14,017 29	
<hr/>		<hr/>
	\$65,761 50	\$65,761 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$22,938 58
Balance of operating account,		14,017 29
Interest received,		124 51
Depreciation,	\$3,946 66	
Other items,	149 10	
Balance Dec. 31, 1919,	32,984 62	
<hr/>		<hr/>
	\$37,080 38	\$37,080 38

CHICOPEE.

(For year ended Nov. 30, 1919.)

ASSETS.

Electric plant:		
Lands,	\$5,000 00	
Buildings,	23,304 42	
Steam plant,	20,270 25	
Electric plant,	22,919 93	
Overhead lines,	95,130 81	
Transformers,	32,425 88	
Meters,	36,523 35	
Street lamps and fixtures,	20,597 95	
<hr/>		\$256,172 59
Other assets:		
Cash,	\$62,778 37	
Depreciation fund,	15,731 73	
Due for electricity,	20,324 52	
Sundry accounts receivable,	4,473 02	
Electric fuel on hand,	2,171 00	
Electric tools and implements,	920 25	
Other electric materials and supplies on hand,	16,820 14	

Other assets — *Concluded.*

Stable and garage equipment,	\$2,745 19	
Office furniture,	3,746 78	
Insurance,	196 86	
	<hr/>	\$129,907 86
Total assets as per books of the plant,		\$386,080 45
Profit and loss balance,		24,199 33
		<hr/>
Total debits,		\$410,279 78

LIABILITIES.

Appropriations for construction,	\$63,941 12
Bonds outstanding,	169,250 00
Notes payable,	7,000 00
Unpaid bills,	9,276 44
Deposits by customers,	8,179 30
Interest accrued but not due,	382 92
	<hr/>
Total liabilities as per books of the plant,	\$258,029 78
Loans repayment account,	152,250 00
	<hr/>
Total credits,	\$410,279 78

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$99,571 87	
Income from sale of electricity,		\$126,581 94
municipal buildings,		10,660 44
Appropriation for street lights,		18,659 77
Balance to profit and loss,	56,330 28	
	<hr/>	<hr/>
	\$155,902 15	\$155,902 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1918,	\$44,054 84	
Balance of operating account,		\$56,330 28
Interest received,		1,124 91
Jobbing,		288 19
Interest paid,	7,744 58	
Depreciation,	15,358 69	
Bonds and notes paid during year,	13,250 00	
Other items,	1,534 60	
Balance Nov. 30, 1919,		24,199 33
	<hr/>	<hr/>
	\$81,942 71	\$81,942 71

CONCORD.

ASSETS.

Electric plant:		
Lands,	\$2,403 00	
Buildings,	2,089 58	
Steam plant,	22,811 09	
Electric plant,	10,388 41	
Overhead lines,	37,494 81	
Transformers,	5,665 30	
Meters,	9,143 31	
Street lamps and fixtures,	2,346 08	
	<hr/>	\$92,341 58
Other assets:		
Depreciation fund,	\$1,778 79	
Sinking funds,	60,015 67	
Due for electricity,	20,017 57	
Sundry accounts receivable,	4,427 16	
Electric fuel on hand,	5,420 54	
Electric tools and implements,	2,248 25	
Other electric materials and supplies on hand,	9,168 73	
Stable and garage equipment,	627 00	
Office furniture,	678 50	
	<hr/>	104,382 21
Total assets as per books of the plant,		\$196,723 79
Profit and loss balance,		44,321 19
		<hr/>
Total debits,		\$241,044 98

LIABILITIES.

Bonds outstanding,	\$123,000 00	
Notes payable,	31,500 00	
Unpaid bills,	5,718 96	
Deposits by customers,	10 00	
Interest accrued but not due,	1,963 02	
Overdraft for maintenance,	23,451 20	
	<hr/>	
Total liabilities as per books of the plant,	\$185,643 18	
Loans repayment account,	55,401 80	
	<hr/>	
Total credits,		\$241,044 98.

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$53,326 70	
Income from sale of electricity,		\$58,041 64
municipal buildings,		1,719 42
other sources,		1,181 55
Appropriation for street lights,		12,000 00
Balance to profit and loss,	19,615 91	
	<hr/>	<hr/>
	\$72,942 61	\$72,942 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,	\$48,796 76	
Balance of operating account,		\$19,615 91
Interest received,		2,433 75
Jobbing,		128 83
Other items of income,		6 52
Interest paid,	6,039 28	
Bonds and notes paid during year,	2,500 00	
Amount transferred to sinking fund during year,	2,680 00	
Depreciation,	5,509 46	
Other items,	980 70	
Balance Dec. 31, 1919,		44,321 19
	<hr/>	<hr/>
	\$66,506 20	\$66,506 20

DANA.

ASSETS.

Electric plant:		
Overhead lines,	\$16,762 54	
Transformers,	2,145 50	
Meters,	942 75	
Street lamps and fixtures,	608 52	
	<hr/>	\$20,459 31
Other assets:		
Depreciation fund,	\$200 00	
Due for electricity,	239 04	
Sundry accounts receivable,	245 00	
Transformers on hand,	375 00	
Electric tools and implements,	110 02	
Other electric materials and supplies on hand,	289 78	
	<hr/>	1,458 84
Total assets as per books of the plant,		\$21,918 15

LIABILITIES.

Appropriations for construction,	\$1,959 31
Notes payable,	17,750 00
Unpaid bills,	289 78
Interest accrued but not due,	113 28
Total liabilities as per books of the plant,	\$20,112 37
Loans repayment account,	750 00
Profit and loss balance,	1,055 78
Total credits,	\$21,918 15

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,542 80	
Income from sale of electricity,		\$1,398 58
Appropriations from the tax levy,		2,787 50
Balance to profit and loss,	2,643 28	
	<hr/>	<hr/>
	\$4,186 08	\$4,186 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of operating account,		\$2,643 28
Interest paid,	\$837 50	
Notes paid during year,	750 00	
Balance Dec. 31, 1919,	1,055 78	
	<hr/>	<hr/>
	\$2,643 28	\$2,643 28

DANVERS.

ASSETS.

Electric plant:		
Lands and buildings,	\$17,820 98	
Steam plant,	37,802 33	
Electric plant,	12,052 77	
Overhead lines,	56,098 49	
Transformers,	6,384 45	
Meters,	17,644 98	
Street lamps and fixtures,	3,325 04	
	<hr/>	\$151,129 04
Other assets:		
Depreciation fund,	\$3,940 13	
Sinking funds,	21,780 04	
Due for electricity,	1,507 77	
Sundry accounts receivable,	1,820 34	
Electric fuel on hand,	805 50	
Other electric materials and supplies on hand,	3,574 60	
Stable and garage equipment,	1,584 40	
Office furniture,	1,218 75	
	<hr/>	36,231 53
Total assets as per books of the plant,		<hr/>
		\$187,360 57

LIABILITIES.

Appropriations for construction,	\$29,015 97
Bonds outstanding,	39,000 00
Notes payable,	12,000 00
Interest accrued but not due,	356 25
Overdraft for maintenance,	994 49
Total liabilities as per books of the plant,	<hr/>
	\$81,366 71
Loans repayment account,	97,377 04
Profit and loss balance,	8,616 82
Total credits,	<hr/>
	\$187,360 57

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$69,834 59	
Income from sale of electricity,		\$74,157 72
municipal buildings,		621 44
Appropriation for street lights,		12,000 00
Balance to profit and loss,	16,944 57	
	<hr/>	<hr/>
	\$86,779 16	\$86,779 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$4,996 05
Balance of operating account,		16,944 57
Interest received,		697 66
Interest paid,	\$2,100 25	
Depreciation,	5,921 21	
Amount transferred to sinking fund during year,	6,000 00	
Balance Dec. 31, 1919,	8,616 82	
	<hr/>	<hr/>
	\$22,638 28	\$22,638 28

GEORGETOWN.

ASSETS.

Electric plant:		
Buildings,	\$592 75	
Electric plant,	851 24	
Overhead lines,	15,346 27	
Transformers,	2,075 24	
Meters,	1,966 99	
Street lamps and fixtures,	1,879 09	
	<hr/>	\$22,711 58
Other assets:		
Cash,	\$52 70	
Depreciation fund,	647 50	
Sundry accounts receivable,	60 43	
Electric tools and implements,	258 31	
Other electric materials and supplies on hand,	1,290 37	
Office furniture,	14 05	
Insurance,	26 53	
	<hr/>	2,349 89
Total assets as per books of the plant,		\$25,061 47

LIABILITIES.

Appropriations for construction,	\$700 00
Bonds outstanding,	13,000 00
Unpaid bills,	241 08
Interest accrued but not due,	173 33
Total liabilities as per books of the plant,	\$14,114 41
Loans repayment account,	7,000 00
Profit and loss balance,	3,947 06
Total credits,	\$25,061 47

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,747 14	
Income from sale of electricity,		\$7,020 53
municipal buildings,		133 69
Appropriation for street lights,		1,743 00
Balance to profit and loss,	3,150 08	
	<hr/>	<hr/>
	\$8,897 22	\$8,897 22

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$2,991 14
Balance of operating account,		3,150 08
Interest paid,	\$546 66	
Depreciation,	647 50	
Bond paid during year,	1,000 00	
Balance Dec. 31, 1919,	3,947 06	
	<hr/>	<hr/>
	\$6,141 22	\$6,141 22

GROTON.

ASSETS.

Electric plant:		
Buildings,	\$2,004 53	
Electric plant,	1,492 94	
Overhead lines,	23,245 96	
Transformers,	3,335 37	
Meters,	2,928 82	
Street lamps and fixtures,	1,468 28	
	<hr/>	\$34,475 90
Other assets:		
Cash,	\$11 56	
Depreciation fund,	2,782 54	
Due for electricity,	1,581 81	
Electric tools and implements,	11 85	
Stable and garage equipment,	100 00	
Office furniture,	191 70	
	<hr/>	4,679 46
Total assets as per books of the plant,		\$39,155 36

LIABILITIES.

Appropriations for construction,	\$18,497 58
Unpaid bills,	726 57
Total liabilities as per books of the plant,	\$19,224 15
Loans repayment account,	18,860 00
Profit and loss balance,	1,071 21
Total credits,	\$39,155 36

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,650 26	
Income from sale of electricity,		\$6,927 45
other sources,		125 00
municipal buildings,		275 00
Appropriation for street lights,		3,888 34
Balance to profit and loss,	2,565 53	
	<hr/>	<hr/>
	\$11,215 79	\$11,215 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$1,402 57
Balance of operating account,		2,565 53
Interest received,		34 37
Interest paid,	\$48 44	
Depreciation,	980 21	
Notes paid during year,	1,500 00	
Returned to town treasury,	402 61	
Balance Dec. 31, 1919,	1,071 21	
	<hr/>	<hr/>
	\$4,002 47	\$4,002 47

GROVELAND.

ASSETS.

Electric plant:		
Buildings,	\$185 00	
Electric plant,	1,005 68	
Overhead lines,	11,879 19	
Transformers,	2,034 75	
Meters,	2,351 49	
Street lamps and fixtures,	818 14	
	<hr/>	\$18,274 25
Other assets:		
Cash,	\$16 33	
Depreciation fund,	26 98	
Due for electricity,	875 30	
Electric tools and implements,	88 55	
Other electric materials and supplies on hand,	43 00	
	<hr/>	1,050 16
Total assets as per books of the plant,		\$19,324 41

LIABILITIES.

Appropriations for construction,	\$3,734 40
Notes payable,	9,000 00
Unpaid bills,	465 89
Interest accrued but not due,	101 25
	<hr/>
Total liabilities as per books of the plant,	\$13,301 54
Loans repayment account,	6,000 00
Profit and loss balance,	22 87
	<hr/>
Total credits,	\$19,324 41

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,385 36	
Income from sale of electricity,		\$6,128 71
municipal buildings,		99 96
Appropriations for street lights,		2,500 00
Balance to profit and loss,	1,343 31	
	<hr/>	<hr/>
	\$8,728 67	\$8,728 67

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$186 53
Balance of operating account,		1,343 31
Jobbing,		44 90
Interest paid,	\$421 87	
Depreciation,	630 00	
Note paid during year,	500 00	
Balance Dec. 31, 1919,	22 87	
	<hr/>	<hr/>
	\$1,574 74	\$1,574 74

HINGHAM.

ASSETS.

Electric plant:		
Overhead lines,	\$55,055 65	
Transformers,	2,497 50	
Meters,	8,989 86	
Street lamps and fixtures,	3,405 23	
	<hr/>	\$69,948 24
Other assets:		
Cash,	\$3,012 32	
Depreciation fund,	23 97	
Due for electricity,	3,552 17	
Sundry accounts receivable,	500 32	
Electric tools and implements,	400 00	
Other electric materials and supplies on hand,	4,797 91	
Stable and garage equipment,	750 00	
Office furniture,	300 00	
	<hr/>	13,336 69
Total assets as per books of the plant,		<hr/> \$83,284 93

LIABILITIES.

Appropriations for construction,	\$51,000 00
Deposits by customers,	205 42
	<hr/>
Total liabilities as per books of the plant,	\$51,205 42
Loans repayment account,	18,000 00
Profit and loss balance,	14,079 51
	<hr/>
Total credits,	\$83,284 93

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$29,059 47	
Income from sale of electricity,		\$28,869 33
municipal buildings,		588 03
Appropriation from the tax levy,		8,000 00
Balance to profit and loss,	8,397 89	
	<hr/>	<hr/>
	\$37,457 36	\$37,457 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$10,716 16
Balance of operating account,		8,397 89
Jobbing,		838 15
Other items of income,		145 48
Depreciation,	\$2,451 48	
Returned to town treasury,	2,760 00	
Other items,	806 69	
Balance Dec. 31, 1919,	14,079 51	
	<hr/>	<hr/>
	\$20,097 68	\$20,097 68

HOLDEN.

ASSETS.

Electric plant:		
Buildings,	\$300 00	
Electric plant,	900 00	
Overhead lines,	24,593 10	
Transformers,	2,600 00	
Meters,	2,100 00	
Street lamps and fixtures,	711 48	
	<hr/>	\$31,204 58
Other assets:		
Cash,	\$1,211 22	
Depreciation fund,	959 67	
Due for electricity,	1,458 21	
Sundry accounts receivable,	37 60	
Electric tools and implements,	110 75	
Other electric materials and supplies on hand,	810 74	
	<hr/>	4,588 19
Total assets as per books of the plant,		<hr/> \$35,792 77

LIABILITIES.

Appropriations for construction,	\$12,607 76
Notes payable,	2,600 00
Unpaid bills,	1,425 16
Interest accrued but not due,	10 47
	<hr/>
Total liabilities as per books of the plant,	\$16,643 39
Loans repayment account,	9,400 00
Profit and loss balance,	9,749 38
	<hr/>
	\$35,792 77

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,839 86	
Income from sale of electricity,		\$8,694 42
municipal buildings,		249 60
Appropriation for street lights,		2,098 48
Balance to profit and loss,	4,202 64	
	<hr/>	<hr/>
	\$11,042 50	\$11,042 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$7,861 42
Balance of operating account,		4,202 64
Interest received,		45 31
Interest paid,	\$148 51	
Depreciation,	915 00	
Notes paid during year,	1,200 00	
Other items,	96 48	
Balance Dec. 31, 1919,	9,749 38	
	<hr/>	<hr/>
	\$12,109 37	\$12,109 37

HOLYOKE.

(For year ended Nov. 30, 1919.)

ASSETS.

Gas plant:

Lands,	\$77,930 00
Buildings,	219,583 46
Machinery and equipment,	196,989 15
Holders,	46,082 83
Mains and services,	274,143 39
Meters,	98,431 20

\$913,160 03

Electric plant:

Lands,	\$76,847 00
Buildings,	80,163 18
Steam plant,	217,647 36
Electric plant,	70,003 25
Hydraulic plant equipment,	11,307 02
Overhead lines,	97,579 01
Underground conduits,	83,980 52
Underground wires and cables,	53,629 22
Transformers,	63,041 60
Meters,	104,950 78
Street lamps and fixtures,	6,171 80

\$865,320 74

Other assets:

Cash,	\$91,423 76
Due for gas,	7,740 19
Due for electricity,	38,747 35
Sundry accounts receivable,	16,765 40
Gas coal on hand,	6,446 00
Coke on hand,	6,240 00
Tar on hand,	3,460 00
Enrichers on hand,	2,260 94
Purifying materials on hand,	1,800 00
Retort carbon on hand,	300 00
Drip oil on hand,	200 00
Ammonia on hand,	2,029 06
Gas fixtures on hand,	3,042 71
Gas tools and implements,	7,716 00
Electric fuel on hand,	23,856 00

Other assets — *Concluded.*

Electric fixtures on hand,	\$950 41
Electric tools and implements,	5,404 50
Other electric materials and supplies on hand, . .	4,515 10
Stable and garage equipment,	15,900 00
Office furniture,	4,500 00
Insurance,	2,203 51
	<hr/>
	\$245,500 93

Total assets as per books of the plant, \$2,023,981 70

LIABILITIES.

Bonds outstanding,	\$939,000 00
Unpaid bills,	19,277 13
Interest accrued but not due,	4,918 33
Operation fund overdrawn,	37,897 38
Loan, City of Holyoke,	8,838 14
Amounts due from the plant, not included above,	3,113 13

Total liabilities as per books of the plant,	\$1,013,044 11
Loans repayment account,	747,000 00
Profit and loss balance,	263,937 59
	<hr/>
Total credits,	\$2,023,981 70

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas),	\$278,334 77	
Operating expenses (electric),	324,332 57	
Income from sale of gas,		\$312,852 30
municipal buildings (gas),		2,270 52
residuals,		24,431 23
other sources (gas),		21 08
sale of electricity,		463,060 88
municipal buildings (electricity),		6,271 30
other sources (electric),		104 00
Appropriation for street lights,		36,635 12
Balance to profit and loss:		
Gas,	61,240 36	
Electric,	181,738 73	
	<hr/>	<hr/>
	\$845,646 43	\$845,646 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1918,		\$167,121 82
Balance of gas operating account,		61,240 36
Balance of electric operating account,		181,738 73
Interest received,		1,158 93
Bond premiums,		1,154 29
Jobbing,		5,239 26
Other items of income,		14 06
Interest paid,	\$38,441 86	
Depreciation,	57,788 00	
Bonds paid during year,	57,500 00	
Balance Nov. 30, 1919,	263,937 59	
	<hr/>	<hr/>
	\$417,667 45	\$417,667 45

HUDSON.

ASSETS.

Electric plant:

Lands,	\$500 00
Buildings,	8,472 50
Steam plant,	50,490 40
Electric plant,	21,203 70
Side track,	645 22
Overhead lines,	26,474 42
Transformers,	9,885 61
Meters,	10,549 32
Street lamps and fixtures,	1,809 94

\$130,031 11

Other assets:

Cash,	\$4,944 23
Due for electricity,	9,103 22
Sundry accounts receivable,	47 96
Electric fuel on hand,	6,411 36
Electric tools and implements,	1,737 18
Other electric materials and supplies on hand,	1,719 55
Office furniture,	410 51
Insurance,	51 41

24,425 42

Total assets as per books of the plant,

\$154,456 53

LIABILITIES.

Appropriations for construction,	\$17,770 28
Bonds outstanding,	53,000 00
Notes payable,	13,000 00
Unpaid bills,	749 86
Interest accrued but not due,	771 04

Total liabilities as per books of the plant,

\$85,291 18

Loans repayment account, 53,000 00

Profit and loss balance, 16,165 35

Total credits, \$154,456 53

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$52,715 87	
Income from sale of electricity,		\$65,734 68
municipal buildings,		890 28
other sources,		38 59
Appropriation for street lights,		5,000 00
Balance to profit and loss,	18,947 68	
	<hr/>	<hr/>
	\$71,663 55	\$71,663 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$8,229 50
Balance of operating account,		18,947 68
Interest received,		700 27
Jobbing,		297 05
Interest paid,	\$3,085 19	
Depreciation,	3,923 96	
Bonds and notes paid during year,	5,000 00	
Balance Dec. 31, 1919,	16,165 35	
	<hr/>	<hr/>
	\$28,174 50	\$28,174 50

HULL.

ASSETS.

Electric plant:		
Lands and buildings,	\$18,131 61	
Electric plant,	8,006 52	
Overhead lines,	51,784 96	
Transformers,	10,284 11	
Meters,	18,971 69	
	<hr/>	\$107,178 89
Other assets:		
Cash,	\$3,578 42	
Sinking funds,	14,925 36	
Due for electricity,	10,747 64	
Electric tools and implements,	2,666 41	
Other electric materials and supplies on hand,	7,680 77	
Stable and garage equipment,	3,105 28	
Office furniture,	3,553 75	
Insurance,	554 38	
	<hr/>	46,812 01
Total assets as per books of the plant,		\$153,990 90
Profit and loss balance,		17,547 00
		<hr/>
Total debits,		\$171,537 90

LIABILITIES.

Appropriations for construction,	\$46,044 56
Notes payable,	19,000 00
Unpaid bills,	1,216 93
Deposits by customers,	5,188 16
Interest accrued but not due,	131 42
Amounts due from the plant, not included above,	242 59
	<hr/>
Total liabilities as per books of the plant,	\$71,823 66
Loans repayment account,	99,714 24
	<hr/>
Total credits,	\$171,537 90

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$51,474 74	
Income from sale of electricity,		\$57,750 04
municipal buildings,		1,017 09
other sources,		641 30
Appropriations from the tax levy,		5,467 00
Balance to profit and loss,	13,400 69	
	<hr/>	<hr/>
	\$64,875 43	\$64,875 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,	\$23,450 73	
Balance of operating account,		\$13,400 69
Interest received,		439 56
Jobbing,		45 14
Other items of income,		426 67
Interest paid,	758 21	
Depreciation,	5,562 00	
Notes paid during year,	1,700 00	
Other items,	388 12	
Balance Dec. 31, 1919,		17,547 00
	<hr/>	<hr/>
	\$31,859 06	\$31,859 06

IPSWICH.

ASSETS.

Electric plant:		
Buildings,	\$7,862 83	
Steam plant,	15,581 84	
Electric plant,	9,482 87	
Overhead lines,	50,064 51	
Transformers,	3,020 36	
Meters,	3,746 93	
Street lamps and fixtures,	481 36	
	<hr/>	\$90,240 70
Other assets:		
Cash,	\$1,383 13	
Due for electricity,	4,085 27	
Sundry accounts receivable,	219 11	
Electric fuel on hand,	1,676 00	
Electric tools and implements,	469 94	
Other electric materials and supplies on hand,	328 59	
	<hr/>	8,162 04
Total assets as per books of the plant,		<hr/>
		\$98,402 74

LIABILITIES.

Appropriations for construction,	\$1,511 06
Notes payable,	59,950 00
Interest accrued but not due,	371 69
Total liabilities as per books of the plant,	\$61,832 75
Loans repayment account,	28,050 00
Profit and loss balance,	8,519 99
Total credits,	\$98,402 74

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$27,996 10	
Income from sale of electricity,		\$26,355 09
municipal buildings,		944 30
water department, steam power,		3,000 00
other sources,		200 80
Appropriation for street lights,		10,905 00
Balance to profit and loss,	13,409 09	
	\$41,405 19	\$41,405 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$4,261 80
Balance of operating account,		13,409 09
Interest paid,	\$2,417 38	
Depreciation,	3,150 00	
Notes paid during year,	3,550 00	
Other items,	33 52	
Balance Dec. 31, 1919,	8,519 99	
	\$17,670 89	\$17,670 89

LITTLETON.

ASSETS.

Electric plant:		
Electric plant,	\$616 02	
Overhead lines,	17,229 10	
Transformers,	1,379 45	
Meters,	1,357 13	
Street lamps and fixtures,	539 26	
		\$21,120 96
Other assets:		
Cash,	\$406 86	
Depreciation fund,	2,754 74	
Due for electricity,	1,380 82	
Sundry accounts receivable,	547 28	
Electric tools and implements,	212 73	
Other electric materials and supplies on hand,	997 22	
		6,299 65
Total assets as per books of the plant,		\$27,420 61

LIABILITIES.

Appropriations for construction,	\$7,767 18
Bonds outstanding,	11,000 00
Interest accrued but not due,	110 00
<hr/>	
Total liabilities as per books of the plant,	\$18,877 18
Loans repayment account,	5,625 00
Profit and loss balance,	2,918 43
<hr/>	
Total credits,	\$27,420 61

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,281 14	
Income from sale of electricity,		\$4,489 87
municipal departments,		975 14
Appropriation from the tax levy,		726 97
Balance to profit and loss,	1,910 84	
<hr/>		<hr/>
	\$6,191 98	\$6,191 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$2,555 26
Balance of operating account,		1,910 84
Interest received,		107 02
Jobbing,		65 38
Interest paid,	\$455 00	
Depreciation,	726 97	
Bond paid during year,	500 00	
Other items,	38 10	
Balance Dec. 31, 1919,	2,918 43	
<hr/>		<hr/>
	\$4,638 50	\$4,638 50

LUNENBURG.

ASSETS.

Electric plant:		
Overhead lines,	\$14,979 55	
Transformers,	2,162 85	
Meters,	1,905 61	
Street lamps and fixtures,	625 86	
<hr/>		\$19,673 87
Other assets:		
Cash,	\$2,763 68	
Depreciation fund,	931 93	
Due for electricity,	737 63	
Electric tools and implements,	95 84	
Other electric materials and supplies on hand,	2 62	
Office furniture,	77 90	
<hr/>		4,609 60
<hr/>		<hr/>
Total assets as per books of the plant,		\$24,283 47

LIABILITIES.

Appropriations for construction,	\$2,775 00
Notes payable,	14,260 00
Unpaid bills,	261 53
Deposits by customers,	30 00
Interest accrued but not due,	201 09

Total liabilities as per books of the plant,	\$17,527 62
Loans repayment account,	5,340 00
Profit and loss balance,	1,415 85

\$24,283 47

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,161 91	
Income from sale of electricity,		\$3,593 02
municipal buildings,		33 36
Appropriation for street lights,		2,816 00
Balance to profit and loss,	3,280 47	
	<hr/>	<hr/>
	\$6,442 38	\$6,442 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$772 38
Balance of operating account,		3,280 47
Interest received,		28
Other items of income,		51 90
Interest paid,	\$635 18	
Depreciation,	634 67	
Notes paid during year,	1,130 00	
Other items,	289 33	
Balance Dec. 31, 1919,	1,415 85	
	<hr/>	<hr/>
	\$4,105 03	\$4,105 03

MANSFIELD.

ASSETS.

Electric plant:	
Lands,	\$2,000 00
Buildings,	9,670 98
Electric plant,	6,803 34
Overhead lines,	27,943 72
Transformers,	11,268 27
Meters,	11,074 86
Street lamps and fixtures,	4,913 54
	<hr/>
	\$73,674 71
Other assets:	
Cash,	\$2,092 51
Depreciation fund,	10,010 02
Sinking funds,	23,367 35
Due for electricity,	11,618 90
Sundry accounts receivable,	4,749 72

Other assets — *Concluded.*

Electric tools and implements,	\$1,017 17	
Other electric materials and supplies on hand,	13,675 12	
Stable and garage equipment,	781 48	
Office furniture,	2,714 34	
		<hr/>
		\$70,026 61

Total assets as per books of the plant,	\$143,701 32
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LIABILITIES.

Appropriations for construction,	\$8,738 82
Bonds outstanding,	81,500 00
Unpaid bills,	8,992 82
Interest accrued but not due,	880 00
	<hr/>

Total liabilities as per books of the plant,	\$100,111 64
Loans repayment account,	20,966 75
Profit and loss balance,	22,622 93
	<hr/>

Total credits,	\$143,701 32
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OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$84,950 37	
Income from sale of electricity,		\$84,519 43
municipal buildings,		1,039 53
other sources (electric),		973 87
Appropriation for street lights,		9,587 86
Balance to profit and loss,	11,170 32	
	<hr/>	<hr/>
	\$96,120 69	\$96,120 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$18,360 37
Balance of operating account,		11,170 32
Income from sinking fund,		1,177 58
Jobbing,		1,319 99
Other items of income,		1 50
Interest paid,	\$3,300 00	
Bonds paid during year,	2,000 00	
Amount transferred to sinking fund during year,	1,000 00	
Depreciation,	2,483 79	
Other items,	623 04	
Balance Dec. 31, 1919,	22,622 93	
	<hr/>	<hr/>
	\$32,029 76	\$32,029 76

MARBLEHEAD.

ASSETS.

Electric plant:	
Lands,	\$10,650 00
Buildings,	14,495 94
Steam plant,	37,254 92
Electric plant,	16,060 62

Electric plant — *Concluded.*

Overhead lines,	\$24,819 60	
Transformers,	11,593 24	
Meters,	17,495 46	
Street lamps and fixtures,	8,099 07	
	<hr/>	\$140,468 85

Other assets:

Cash,	\$2,393 04	
Depreciation fund,	13,835 69	
Sinking funds,	38,953 00	
Due for electricity,	5,544 80	
Sundry accounts receivable,	103 50	
Electric fuel on hand,	4,294 54	
Electric tools and implements,	643 89	
Other electric materials and supplies on hand,	2,440 84	
Stable and garage equipment,	1,250 20	
Office furniture,	314 94	
	<hr/>	69,774 44

Total assets as per books of the plant,	\$210,243 29
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LIABILITIES.

Appropriations for construction,	\$40,714 78
Bonds outstanding,	60,000 00
Interest accrued but not due,	1,066 67

Total liabilities as per books of the plant,	\$101,781 45
Loans repayment account,	66,500 00
Profit and loss balance,	41,961 84

\$210,243 29

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$50,623 21	
Income from sale of electricity,		\$46,526 24
municipal buildings,		2,259 53
other sources (electric),		2,779 11
Appropriation for street lights,		18,900 35
Balance to profit and loss,	19,842 02	
	<hr/>	<hr/>
	\$70,465 23	\$70,465 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$31,475 57
Balance of operating account,		19,842 02
Interest received,		1,676 44
Jobbing,		7 63
Interest paid,	\$2,466 67	
Bonds paid during year,	2,000 00	
Amount transferred to sinking fund during year,	1,000 00	
Depreciation,	5,538 45	
Other items,	34 70	
Balance Dec. 31, 1919,	41,961 84	
	<hr/>	<hr/>
	\$53,001 66	\$53,001 66

MERRIMAC.

ASSETS.

Electric plant:		
Steam plant,	\$3,602 02	
Electric plant,	3,077 51	
Overhead lines,	14,539 55	
Transformers,	3,149 50	
Meters,	2,009 14	
	<hr/>	\$25,777 72
Other assets:		
Cash,	\$4,426 87	
Depreciation fund,	586 35	
Due for electricity,	2,187 05	
Electric fuel on hand,	1,114 95	
Electric tools and implements,	172 11	
Other electric materials and supplies on hand,	977 45	
Reserve fund,	1,500 00	
	<hr/>	10,964 78
Total assets as per books of the plant,		<hr/> \$36,742 50

LIABILITIES.

Appropriations for construction,	\$5,503 16
Overdrafts for construction,	322 67
Bonds outstanding,	3,500 00
Unpaid bills,	546 51
Interest accrued but not due,	64 17
	<hr/>
Total liabilities as per books of the plant,	\$9,936 51
Loans repayment account,	14,200 00
Profit and loss balance,	12,605 99
	<hr/>
Total credits,	\$36,742 50

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,947 50	
Income from sale of electricity,		\$10,812 70
municipal buildings,		275 00
other sources (electric),		14 65
Appropriation for street lights,		2,377 58
Balance to profit and loss,	5,532 43	
	<hr/>	<hr/>
	\$13,479 93	\$13,479 93

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$9,298 23
Balance of operating account,		5,532 43
Interest received,		97 34

	Dr.	Cr.
Interest paid,	\$151 17	
Depreciation,	1,041 86	
Bonds and notes paid during year,	1,100 00	
Other items,	28 98	
Balance Dec. 31, 1919,	12,605 99	
	<hr/>	
	\$14,928 00	\$14,928 00

MIDDLEBOROUGH.

ASSETS.

Gas plant:

Lands,	\$1,200 00	
Buildings,	2,777 30	
Machinery and equipment,	7,917 05	
Mains,	25,662 62	
Meters,	4,779 39	
	<hr/>	
		\$42,336 36

Electric plant:

Lands,	\$8,000 00	
Buildings,	4,338 44	
Steam plant,	614 15	
Electric plant,	3,080 76	
Hydraulic plant equipment,	11,472 98	
Overhead lines,	34,530 64	
Gas producer plant,	2,304 48	
Gas engine plant,	6,102 59	
Transformers,	11,283 86	
Meters,	12,725 43	
Street lamps and fixtures,	1,257 64	
	<hr/>	
		93,710 97

Other assets:

Cash,	\$2,073 86	
Depreciation fund,	7,555 29	
Due for gas,	3,312 65	
Due for electricity,	16,142 44	
Sundry accounts receivable,	481 40	
Gas coal on hand,	9 50	
Coke on hand,	90 60	
Enrichers on hand,	1,043 00	
Purifying materials on hand,	27 60	
Other gas materials on hand,	2,843 74	
Gas tools and implements,	310 00	
Electric fuel on hand,	37 50	
Electric tools and implements,	695 43	
Other electric materials and supplies on hand,	1,324 18	
Garage equipment,	1,380 00	
Office furniture, etc.,	533 38	
	<hr/>	
		31,859 97

Total assets as per books of the plant, \$167,907 30

LIABILITIES.

Appropriations for construction,	\$42,992 39
Bonds outstanding,	16,000 00
Notes payable,	20,000 00
Unpaid bills,	1,185 81
Deposits by customers,	8 00
Interest accrued but not due,	240 00

Total liabilities as per books of the plant,	\$80,426 20
Loans repayment account,	78,200 00
Profit and loss balance,	9,281 10

\$167,907 30

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses (gas),	\$12,832 72	
Operating expenses (electric),	21,595 08	
Income from sale of gas,		\$15,663 36
municipal buildings (gas),		34 47
municipal buildings (electricity),		858 09
sale of electricity,		37,918 27
Appropriation for street lights,		2,000 00
Balance to profit and loss:		
Gas,	2,865 11	
Electric,	19,181 28	
	\$56,474 19	\$56,474 19

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,	\$498 62	
Balance of gas operating account,		\$2,865 11
Balance of electric operating account,		19,181 28
Jobbing,		16 39
Interest paid,	1,573 33	
Depreciation,	6,657 19	
Bonds paid during year,	4,000 00	
Other items,	52 54	
Balance Dec. 31, 1919,	9,281 10	
	\$22,062 78	\$22,062 78

MIDDLETON.

ASSETS.

Electric plant:	
Overhead lines,	\$6,955 91
Transformers,	76 20
Meters,	363 .01
Street lamps and fixtures,	290 53
	\$7,685 65

Other assets:

Depreciation fund,	\$574 28	
Due for electricity,	167 40	
Sundry accounts receivable,	177 06	
Electric tools and implements,	20 00	
Other electric materials and supplies on hand,	12 00	
Insurance,	20 00	
		<u>\$970 74</u>
Total assets as per books of the plant,		\$8,656 39

LIABILITIES.

Appropriations for construction,	\$3,467 83
Notes payable,	3,500 00
Unpaid bills,	230 63
Interest accrued but not due,	12 40
Total liabilities as per books of the plant,	<u>\$7,210 86</u>
Loans repayment account,	1,000 00
Profit and loss balance,	445 53
Total credits,	<u>\$8,656 39</u>

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,968 89	
Income from sale of electricity,		\$1,711 36
municipal buildings,		76 80
Appropriations from the tax levy,		1,416 20
Balance to profit and loss,	1,235 47	
	<u>\$3,204 36</u>	<u>\$3,204 36</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$567 68
Balance of operating account,		1,235 47
Interest paid,	\$182 40	
Depreciation,	225 00	
Note paid during year,	500 00	
Cash returned to town treasury,	450 22	
Balance Dec. 31, 1919,	445 53	
	<u>\$1,803 15</u>	<u>\$1,803 15</u>

NORTH ATTLEBOROUGH.

ASSETS.

Electric plant:

Buildings,	\$7,677 27
Steam plant,	17,921 40
Electric plant,	10,154 56
Overhead lines,	35,043 65
Transformers,	12,183 07
Meters,	16,866 72
Street lamps and fixtures,	278 39
	<u>\$100,125 06</u>

Other assets:

Cash,	\$10,761 31	
Depreciation fund,	1,334 72	
Sinking funds,	45,247 31	
Due for electricity,	8,724 41	
Sundry accounts receivable,	559 46	
Electric fuel on hand,	2,835 95	
Motors on hand,	507 38	
Electric tools and implements,	1,230 59	
Other electric materials and supplies on hand,	5,549 80	
Office furniture,	481 09	
		<hr/>
		\$77,232 02

Total assets as per books of the plant, \$177,357 08

LIABILITIES.

Appropriations for construction,	\$27,526 82
Overdrafts for construction,	881 73
Bonds outstanding,	50,000 00
Notes payable,	10,000 00
Unpaid bills,	3,686 43
Interest accrued but not due,	66 67
Amounts due from the plant, not included above,	106 46

Total liabilities as per books of the plant,	\$92,268 11
Loans repayment account,	76,900 00
Profit and loss balance,	8,188 97

Total credits, \$177,357 08

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$45,521 33	
Income from sale of electricity,		\$59,275 05
municipal buildings,		972 16
Appropriation for street lights,		7,987 91
Balance to profit and loss,	22,713 79	
	<hr/>	<hr/>
	\$68,235 12	\$68,235 12

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,	\$4,262 34	
Balance of operating account,		\$22,713 79
Income from sinking fund,		1,839 28
Interest paid,	2,438 83	
Depreciation,	5,467 93	
Notes paid during year,	2,695 00	
Amount transferred to sinking fund during year,	1,500 00	
Balance Dec. 31, 1919,	8,188 97	
	<hr/>	<hr/>
	\$24,553 07	\$24,553 07

NORWOOD.

ASSETS.

Electric plant:		
Lands,	\$1,677 00	
Buildings,	12,965 03	
Electric plant,	35,859 94	
Overhead lines,	67,428 37	
Underground conduits, wires and cables,	18,766 92	
Transformers,	13,565 07	
Meters,	18,653 75	
Street lamps and fixtures,	2,931 43	
		<hr/>
		\$171,847 51
Other assets:		
Cash,	\$24,991 35	
Due for electricity,	18,344 03	
Sundry accounts receivable,	106 53	
Electric tools and implements,	407 59	
Other electric materials and supplies on hand,	3,338 03	
Stable and garage equipment,	1,917 80	
Office furniture,	816 86	
		<hr/>
		49,922 19
Total assets as per books of the plant,		<hr/>
		\$221,769 70

LIABILITIES.

Appropriations for construction,	\$12,551 59
Notes payable,	79,050 00
Unpaid bills,	10,642 76
Interest accrued but not due,	550 15
Amounts due from the plant, not included above,	32 80
	<hr/>
Total liabilities as per books of the plant,	\$102,827 30
Loans repayment account,	50,758 00
Profit and loss balance,	68,184 40
	<hr/>
Total credits,	\$221,769 70

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$82,116 61	
Income from sale of electricity,		\$102,313 62
municipal buildings,		1,167 20
other sources,		1,266 78
Appropriation for street lights,		6,300 00
Balance to profit and loss,	28,930 99	
	<hr/>	<hr/>
	\$111,047 60	\$111,047 60

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$52,682 85
Balance of operating account,		28,930 99
Interest received,		100 00

	Dr.	Cr.
Bond premiums,		\$188 96
Interest paid,	\$1,799 24	
Depreciation,	4,755 00	
Notes paid during year,	6,800 00	
Other items,	364 16	
Balance Dec. 31, 1919,	68,184 40	
	<hr/> \$81,902 80	<hr/> \$81,902 80

PANTON.

ASSETS.

Electric plant:		
Buildings,	\$293 44	
Electric plant,	624 50	
Overhead lines,	6,283 66	
Transformers,	994 63	
Meters,	408 29	
Street lamps and fixtures,	279 41	
	<hr/>	\$8,883 93

Other assets:

Cash,	\$1,237 88	
Depreciation fund,	26 21	
Due for electricity,	440 60	
Electric fixtures on hand,	10 00	
Other electric materials and supplies on hand,	216 06	
	<hr/>	1,930 75

Total assets as per books of the plant, \$10,814 68

LIABILITIES.

Appropriations for construction,	\$1,515 07
Notes payable,	2,000 00
Unpaid bills,	256 50

Total liabilities as per books of the plant,	\$3,771 57
Loans repayment account,	3,000 00
Profit and loss balance,	4,043 11

Total credits, \$10,814 68

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,503 36	
Income from sale of electricity,		\$1,918 68
municipal buildings,		33 08
Appropriations from the tax levy,		600 00
Balance to profit and loss,	1,048 40	
	<hr/> \$2,551 76	<hr/> \$2,551 76

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$3,594 71
Balance of operating account,		1,048 40
Interest paid,	\$100 00	
Note paid during year,	500 00	
Balance Dec. 31, 1919,	4,043 11	
	<u>\$4,643 11</u>	<u>\$4,643 11</u>

PEABODY.

ASSETS.

Electric plant:		
Lands,	\$1,690 00	
Buildings,	12,581 14	
Steam plant,	53,878 40	
Electric plant,	25,277 65	
Overhead lines,	56,698 74	
Inside wiring,	768 95	
Transformers,	25,151 50	
Meters,	17,342 23	
Street lamps and fixtures,	500 00	
	<u></u>	\$193,888 61
Other assets:		
Depreciation fund,	\$225 04	
Sinking funds,	34,960 08	
Due for electricity,	35,714 08	
Electric fuel on hand,	1,092 00	
Motors on hand,	623 91	
Electric tools and implements,	500 00	
Other electric materials and supplies on hand,	10,251 87	
Stable and garage equipment,	2,000 00	
	<u></u>	\$5,366 98
Total assets as per books of the plant,		\$279,255 59

LIABILITIES.

Appropriations for construction,	\$75,834 32
Overdrafts for construction,	4,663 79
Bonds outstanding,	104,000 00
Unpaid bills,	8,331 10
Interest accrued but not due,	1,200 00
Total liabilities as per books of the plant,	\$194,029 21
Loans repayment account,	71,700 00
Profit and loss balance,	13,526 38
	<u>\$279,255 59</u>

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$124,618 53	
Income from sale of electricity,		\$151,775 94
municipal buildings,		4,028 10
other sources,		600 00
Appropriations from the tax levy,		5,790 00
Balance to profit and loss,	37,575 51	
	<u>\$162,194 04</u>	<u>\$162,194 04</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$5,455 58
Balance of operating account,		37,575 51
Income from sinking fund,		1,294 43
Jobbing,		63 57
Interest paid,	\$4,322 38	
Bonds paid during year,	6,000 00	
Transferred to sinking fund during year,	1,000 00	
Depreciation,	7,005 24	
Returned to city treasury,	12,535 09	
Balance Dec. 31, 1919,	13,526 38	
	<hr/>	<hr/>
	\$44,389 09	\$44,389 09

PRINCETON.

ASSETS.

Electric plant:		
Lands,	\$500 00	
Buildings,	500 00	
Overhead lines,	12,553 41	
Transformers,	1,836 97	
Meters,	698 51	
	<hr/>	\$16,088 89
Other assets:		
Cash,	\$135 00	
Depreciation fund,	1,236 89	
Due for electricity,	210 18	
	<hr/>	1,582 07
Total assets as per books of the plant,		\$17,670 96

LIABILITIES.

Appropriations for construction,	\$1,081 19
Notes payable,	9,000 00
Interest accrued but not due,	135 00
	<hr/>
Total liabilities as per books of the plant,	\$10,216 19
Loans repayment account,	6,000 00
Profit and loss balance,	1,454 77
	<hr/>
Total credits,	\$17,670 96

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,927 88	
Income from sale of electricity,		\$2,269 03
municipal buildings,		34 32
Appropriations from the tax levy,		2,643 56
Balance to profit and loss,	2,019 03	
	<hr/>	<hr/>
	\$4,946 91	\$4,946 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$1,447 45
Balance of operating account,		2,019 03
Interest received,		168 34
Jobbing,		31 15
Interest paid,	\$365 00	
Depreciation,	475 00	
Notes paid during year,	1,000 00	
Other items,	371 20	
Balance Dec. 31, 1919,	1,454 77	
	<hr/>	<hr/>
	\$3,665 97	\$3,665 97

READING.

ASSETS.

Electric plant:

Lands,	\$2,575 80	
Buildings,	20,401 01	
Steam plant,	75,855 26	
Electric plant,	42,162 36	
Overhead lines,	116,480 83	
Transformers,	18,460 55	
Meters,	20,603 34	
Street lamps and fixtures,	12,775 82	
	<hr/>	\$309,314 97

Other assets:

Cash,	\$1,778 32	
Depreciation fund,	438 80	
Due for electricity,	14,614 20	
Sundry accounts receivable,	8,720 23	
Electric fuel on hand,	5,447 53	
Electric tools and implements,	1,739 26	
Other electric materials and supplies on hand,	16,327 42	
Stable and garage equipment,	1,181 62	
Office furniture,	1,084 25	
	<hr/>	51,331 63

Total assets as per books of the plant, \$360,646 60

LIABILITIES.

Appropriations for construction,	\$30,678 26
Bonds outstanding,	129,000 00
Notes payable,	38,300 00
Unpaid bills,	14,948 59
Deposits by customers,	822 47
Interest accrued but not due,	1,935 55
Loan from town,	6,500 00

Total liabilities as per books of the plant,	\$222,184 87
Loans repayment account,	134,600 00
Profit and loss balance,	3,861 73

Total credits, \$360,646 60

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$73,011 76	
Income from sale of electricity,		\$97,548 31
municipal buildings,		3,295 79
other sources,		401 55
Appropriation for street lights,		14,450 00
Balance to profit and loss,	42,683 89	
	<hr/>	<hr/>
	\$115,695 65	\$115,695 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,	\$6,884 75	
Balance of operating account,		\$42,683 89
Interest received,		255 85
Bond premiums and accrued interest,		308 33
Jobbing,		134 38
Interest paid,	7,416 21	
Depreciation,	10,419 76	
Bonds and notes paid during year,	14,800 00	
Balance Dec. 31, 1919,	3,861 73	
	<hr/>	<hr/>
	\$43,382 45	\$43,382 45

ROWLEY.

ASSETS.

Electric plant:		
Buildings,	\$305 97	
Electric plant,	761 48	
Overhead lines,	15,722 35	
Transformers,	1,126 14	
Meters,	1,362 44	
Street lamps and fixtures,	1,262 16	
	<hr/>	\$20,540 54
Other assets:		
Cash,	\$8 14	
Depreciation fund,	228 24	
Due for electricity,	1,025 18	
Electric fixtures on hand,	40 50	
Electric tools and implements,	125 00	
Other electric materials and supplies on hand,	114 93	
Office furniture,	34 47	
	<hr/>	1,576 46
Total assets as per books of the plant,		<hr/>
		\$22,117 00

LIABILITIES.

Appropriations for construction,	\$2,656 46
Notes payable,	8,400 00
Unpaid bills,	139 45
Interest due but not paid,	42 00
<hr/>	
Total liabilities as per books of the plant,	\$11,237 91
Loans repayment account,	10,800 00
Profit and loss balance,	79 09
<hr/>	
Total credits,	\$22,117 00

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,046 74	
Income from sale of electricity,		\$2,641 22
municipal buildings,		90 31
other sources,		97 10
Appropriations from the tax levy,		2,100 00
Balance to profit and loss,	1,881 89	
<hr/>		
	\$4,928 63	\$4,928 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,	\$345 82	
Balance of operating account,		\$1,881 89
Interest received,		15 78
Interest paid,	386 00	
Depreciation,	686 76	
Notes paid during year,	400 00	
Balance Dec. 31, 1919,	79 09	
<hr/>		
	\$1,897 67	\$1,897 67

SHREWSBURY.

ASSETS.

Electric plant:		
Lands,	\$50 00	
Buildings,	1,511 89	
Electric plant,	2,812 22	
Overhead lines,	40,080 58	
Transformers,	2,217 38	
Meters,	5,122 26	
Street lamps and fixtures,	573 73	
<hr/>		\$52,368 06
Other assets:		
Depreciation fund,	\$7,202 46	
Due for electricity,	2,765 35	
Electric tools and implements,	213 63	
<hr/>		10,181 44
<hr/>		
Total assets as per books of the plant,		\$62,549 50

LIABILITIES.

Appropriations for construction,	\$17,069 37
Notes payable,	11,300 00
Unpaid bills,	1,934 74
Interest accrued but not due,	113 68
<hr/>	
Total liabilities as per books of the plant,	\$30,417 79
Loans repayment account,	16,000 00
Profit and loss balance,	16,131 71
<hr/>	
Total credits,	\$62,549 50

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,500 94	
Income from sale of electricity,		\$16,712 53
municipal buildings,		177 16
Appropriation for street lights,		4,200 00
Balance to profit and loss,	6,588 75	
<hr/>		
	\$21,089 69	\$21,089 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$12,947 00
Balance of operating account,		6,588 75
Interest received,		361 59
Interest paid,	\$458 56	
Depreciation,	1,807 07	
Notes paid during year,	1,500 00	
Balance Dec. 31, 1919,	16,131 71	
<hr/>		
	\$19,897 34	\$19,897 34

SOUTH HADLEY.

ASSETS.

Electric plant:		
Overhead lines,	\$26,899 53	
Transformers,	6,071 56	
Meters,	8,183 43	
Street lamps and fixtures,	1,116 14	
<hr/>		\$42,270 66
Other assets:		
Cash,	\$9,301 23	
Depreciation fund,	2,863 27	
Due for electricity,	3,814 21	
Sundry accounts receivable,	1,356 47	
Electric tools and implements,	225 00	
Other electric materials and supplies on hand,	1,324 28	
Stable and garage equipment,	924 00	
Office furniture,	820 00	
<hr/>		20,628 46
<hr/>		
Total assets as per books of the plant,		\$62,899 12

LIABILITIES.

Bonds outstanding,	\$32,000 00
Total liabilities as per books of the plant,	\$32,000 00
Loans repayment account,	8,000 00
Profit and loss balance,	22,899 12
Total credits,	\$62,899 12

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,862 48	
Income from sale of electricity,		\$18,739 08
municipal buildings,		483 97
Appropriation for street lights,		5,742 84
Balance to profit and loss,	9,103 41	
	\$24,965 89	\$24,965 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$18,764 62
Balance of operating account,		9,103 41
Jobbing,		59 84
Interest paid,	\$1,320 00	
Depreciation,	1,282 94	
Notes paid during year,	2,000 00	
Other items,	425 81	
Balance Dec. 31, 1919,	22,899 12	
	\$27,927 87	\$27,927 87

STERLING.

ASSETS.

Electric plant:		
Buildings,	\$475 58	
Electric plant,	976 57	
Overhead lines,	22,802 62	
Transformers,	2,530 44	
Meters,	908 50	
Street lamps and fixtures,	160 65	
		\$27,854 36
Other assets:		
Depreciation fund,	\$297 20	
Due for electricity,	368 05	
Inside wiring,	660 05	
Electric fixtures on hand,	909 71	
Electric tools and implements,	210 31	
Office furniture,	22 00	
		2,467 32
Total assets as per books of the plant,		\$30,321 68

LIABILITIES.		
Appropriations for construction,		\$4,525 13
Notes payable,		8,800 00
Interest accrued but not due,		33 92
Total liabilities as per books of the plant,		\$13,359 05
Loans repayment account,		15,400 00
Profit and loss balance,		1,562 63
Total credits,		\$30,321 68

OPERATING ACCOUNT.		DR.	CR.
Operating expenses,		\$5,007 01	
Income from sale of electricity,			\$4,728 54
municipal buildings,			63 58
other sources,			549 20
Appropriations from the tax levy,			4,422 92
Balance to profit and loss,		4,757 23	
		\$9,764 24	\$9,764 24

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance Dec. 31, 1918,			\$1,875 66
Balance of operating account,			4,757 23
Jobbing,			17 89
Interest paid,		\$392 22	
Depreciation,		922 92	
Notes paid during year,		2,350 00	
Returned to town treasury,		1,423 01	
Balance Dec. 31, 1919,		1,562 63	
		\$6,650 78	\$6,650 78

TAUNTON.

(For year ended Nov. 30, 1919.)

ASSETS.		
Electric plant:		
Lands,		\$13,500 00
Buildings,		52,270 63
Wharf,		3,343 55
Steam plant,		167,008 44
Electric plant,		53,411 34
Overhead lines,		119,160 89
Transformers,		58,132 77
Meters,		33,046 60
Street lamps and fixtures,		10,565 25
		\$510,439 47

Other assets:

Cash,	\$29,598 51	
Depreciation fund,	74 48	
Sinking funds,	183,881 09	
Due for electricity,	34,878 20	
Sundry accounts receivable,	3,733 19	
Electric fuel on hand,	1,938 38	
Electric fixtures on hand,	2,527 72	
Electric tools and implements,	3,069 19	
Other electric materials and supplies on hand,	7,619 01	
Stable and garage equipment,	5,222 47	
Office furniture,	2,420 99	
		<hr/>
		\$274,963 23
		<hr/>
Total assets as per books of the plant,		\$785,402 70
Profit and loss balance,		14,185 34
		<hr/>
Total debits,		\$799,588 04

LIABILITIES.

Appropriations for construction,	\$20,173 50
Bonds outstanding,	587,000 00
Unpaid bills,	34,588 67
Deposits by customers,	1,868 15
Interest accrued but not due,	9,232 63
	<hr/>
Total liabilities as per books of the plant,	\$652,862 95
Loans repayment account,	146,725 09
	<hr/>
Total credits,	\$799,588 04

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$302,491 00	
Income from sale of electricity,		\$261,995 70
municipal buildings,		6,556 14
Appropriation for street lights,		30,000 00
Balance to profit and loss,		3,939 16
	<hr/>	<hr/>
	\$302,491 00	\$302,491 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Nov. 30, 1918,		\$35,986 62
Balance of operating account,	\$3,939 16	
Interest received,		8,804 47
Bond premiums,		247 50
Other items of income,		415 36
Interest paid,	19,685 00	
Bonds paid during year,	6,000 00	

	Dr.	Cr.
Amount transferred to sinking fund during year,	\$7,000 00	
Depreciation,	20,286 55	
Other items,	2,728 58	
Balance Nov. 30, 1919,		\$14,185 34
	<hr/>	<hr/>
	\$59,639 29	\$59,639 29

TEMPLETON.

ASSETS.

Electric plant:		
Buildings,	\$194 00	
Electric plant,	760 53	
Overhead lines,	26,433 88	
Transformers,	2,185 02	
Meters,	3,791 43	
Street lamps and fixtures,	630 87	
	<hr/>	\$33,995 73
Other assets:		
Depreciation fund,	\$319 28	
Due for electricity,	1,133 30	
Sundry accounts receivable,	670 00	
Electric tools and implements,	1,689 57	
Other electric materials and supplies on hand,	5,554 10	
Office furniture,	97 82	
	<hr/>	9,464 07
Total assets as per books of the plant,		<hr/> \$43,459 80

LIABILITIES.

Appropriations for construction,	\$14,127 70
Notes payable,	12,900 01
Unpaid bills,	2,312 08
	<hr/>
Total liabilities as per books of the plant,	\$29,339 79
Loans repayment account,	12,099 99
Profit and loss account,	2,020 02
	<hr/>
Total credits,	<hr/> \$43,459 80

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,437 02	
Income from sale of electricity,		\$9,588 93
municipal buildings,		79 53
Appropriations from the tax levy,		1,359 09
Balance to profit and loss,	2,590 53	
	<hr/>	<hr/>
	\$11,027 55	\$11,027 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$2,146 80
Balance of operating account,		2,590 53
Interest received,		25 57
Appropriation from the tax levy for loss in 1918,		411 54
Interest paid,	\$532 72	
Amount to balance account, ¹	10 92	
Cash returned to town treasury,	502 34	
Depreciation,	1,291 77	
Notes paid during year,	716 67	
Other items,	100 00	
Balance Dec. 31, 1919,	2,020 02	
	<hr/>	<hr/>
	\$5,174 44	\$5,174 44

WAKEFIELD.

ASSETS.

Gas plant:		
Buildings,	\$9,173 16	
Machinery and equipment,	31,844 54	
Mains,	46,999 97	
Services,	3,781 32	
Meters,	17,211 49	
	<hr/>	\$109,010 48
Electric plant:		
Buildings,	\$5,654 26	
Steam plant,	7,762 66	
Electric plant,	8,893 35	
Overhead lines,	45,584 21	
Transformers,	10,866 38	
Meters,	11,712 18	
Street lamps and fixtures,	1,609 42	
	<hr/>	92,082 46
Other assets:		
Cash,	\$2,847 72	
Due for gas,	2,651 88	
Due for electricity,	5,526 19	
Sundry accounts receivable,	1,204 84	
Gas coal on hand,	2,304 20	
Coke on hand,	112 50	
Tar on hand,	525 00	
Enrichers on hand,	536 20	
Purifying materials on hand,	360 00	
Other gas materials on hand,	1,042 77	
Stock,	3,001 16	
Gas tools and implements,	1,324 25	
Electric tools and implements,	737 40	

¹ Account out of balance in return submitted to the Department.

Other assets — *Concluded.*

Other electric materials and supplies on hand,	\$765 11	
Stable and garage equipment,	1,385 30	
Office furniture,	589 40	
	<hr/>	\$24,913 92
Total assets as per books of the plant,		\$226,006 86
Profit and loss balance,		58,553 84
		<hr/>
Total debits,		\$284,560 70

LIABILITIES.

Appropriations for construction,	\$44,961 14
Bonds outstanding,	45,000 00
Notes payable,	1,000 00
Unpaid bills,	3,338 89
Deposits by customers,	2,504 00
Interest accrued but not due,	456 67
	<hr/>
Total liabilities as per books of the plant,	\$97,260 70
Loans repayment account,	187,300 00
	<hr/>
Total credits,	\$284,560 70

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas),	\$74,202 85	
(electric),	43,403 23	
Income from sale of gas,		\$65,255 48
municipal buildings (gas),		276 27
residuals,		4,514 06
sale of electricity,		47,498 07
municipal buildings (electricity),		1,539 10
Appropriation for street lights,		15,500 00
Balance to profit and loss:		
Gas,		4,157 04
Electric,	21,133 94	
	<hr/>	<hr/>
	\$138,740 02	\$138,740 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,	\$59,675 23	
Balance of gas operating account,	4,157 04	
Balance of electric operating account,		\$21,133 94
Appropriation for payment of bonds and notes,		12,500 00
Services written off in former years as expense,		3,063 16
Fire alarm appropriation removed from books,		5,698 33
Other items of income,		12 94
Interest paid,	2,160 21	
Value of fire alarm plant removed from books,	8,026 61	

	Dr.	Cr.
Sundry items,	\$6,217 55	
Depreciation,	6,498 33	
Bonds and notes paid during year,	12,500 00	
Cash returned to town treasury,	1,727 24	
Balance Dec. 31, 1919,		\$58,553 84
	<hr/>	<hr/>
	\$100,962 21	\$100,962 21

WELLESLEY.

ASSETS.

Electric plant:		
Lands,	\$440 00	
Buildings,	7,170 00	
Electric plant,	5,166 10	
Overhead lines,	61,863 33	
Underground conduits,	490 00	
Underground wires and cables,	680 00	
Transformers,	7,595 17	
Meters,	11,225 01	
Street lamps and fixtures,	3,195 92	
	<hr/>	\$97,825 53
Other assets:		
Other permanent structures,	\$1,030 00	
Cash,	11,111 50	
Depreciation fund,	1,428 44	
Due for electricity,	8,709 77	
Sundry accounts receivable,	1,770 95	
Substation furniture, tools, etc.,	250 00	
Fuel on hand,	12 25	
Electric fixtures on hand,	151 87	
Electric tools and implements,	585 00	
Other electric materials and supplies on hand, .	7,445 52	
Stable and garage equipment,	885 00	
Office furniture and supplies,	1,151 00	
	<hr/>	34,531 30
Total assets as per books of the plant,		\$132,356 83

LIABILITIES.

Appropriations for construction,	\$28,569 19
Unpaid bills,	2,363 57
	<hr/>
Total liabilities as per books of the plant,	\$30,932 76
Loans repayment account,	55,000 00
Profit and loss balance,	46,424 07
	<hr/>
Total credits,	\$132,356 83

OPERATING ACCOUNT.

	DR.	CR.
Operating expenses,	\$38,534 57	
Income from sale of electricity,		\$48,588 31
municipal buildings,		962 45
Appropriation for street lights,		4,765 00
Balance to profit and loss,	15,781 19	
	<hr/>	<hr/>
	\$54,315 76	\$54,315 76

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance Dec. 31, 1918,		\$33,112 76
Balance of operating account,		15,781 19
Depreciation,	\$2,300 00	
Other items,	169 88	
Balance Dec. 31, 1919,	46,424 07	
	<hr/>	<hr/>
	\$48,893 95	\$48,893 95

WEST BOYLSTON.

ASSETS.

Electric plant:		
Electric plant,	\$842 50	
Overhead lines,	23,983 19	
Transformers,	1,646 66	
Meters,	1,630 18	
Street lamps and fixtures,	115 87	
	<hr/>	\$28,218 40
Other assets:		
Cash,	\$572 12	
Depreciation fund,	4,018 40	
Due for electricity,	878 20	
Electric fixtures on hand,	256 00	
Electric tools and implements,	95 89	
Office furniture,	10 00	
	<hr/>	5,830 61
Total assets as per books of the plant,		\$34,049 01

LIABILITIES.

Appropriations for construction,	\$17,145 14
Notes payable,	5,000 00
Interest accrued but not due,	11 11
	<hr/>
Total liabilities as per books of the plant,	\$22,156 25
Loans repayment account,	9,000 00
Profit and loss balance,	2,892 76
	<hr/>
Total credits,	\$34,049 01

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,967 93	
Income from sale of electricity,		\$6,134 00
municipal buildings,		83 72
Appropriations from the tax levy,		2,461 20
Balance to profit and loss,	2,710 99	
	<hr/>	<hr/>
	\$8,678 92	\$8,678 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$2,357 42
Balance of operating account,		2,710 99
Other items of income,		4 00
Interest paid,	\$218 45	
Depreciation,	961 20	
Notes paid during year,	1,000 00	
Balance Dec. 31, 1919,	2,892 76	
	<hr/>	<hr/>
	\$5,072 41	\$5,072 41

WESTFIELD.

ASSETS.

Gas plant:		
Lands,	\$5,250 00	
Buildings,	28,655 72	
Machinery and equipment,	63,527 69	
Holders,	16,567 78	
Mains and services,	58,423 30	
Meters,	10,710 32	
	<hr/>	\$183,134 81
Electric plant:		
Lands,	\$750 00	
Buildings,	6,917 29	
Steam plant,	15,892 92	
Electric plant,	22,411 09	
Overhead lines,	54,161 07	
Underground conduits, wires and cables,	16,411 07	
Transformers,	34,566 11	
Meters,	15,253 09	
Street lamps and fixtures,	2,241 23	
	<hr/>	168,603 87
Other assets:		
Cash,	\$37,068 27	
Due for gas,	5,585 31	
Due for electricity,	21,020 89	
Sundry accounts receivable,	7,002 18	
Gas coal on hand,	5,209 60	
Coke on hand,	78 00	

Other assets — *Concluded.*

Tar on hand,	\$450 00	
Enrichers on hand,	808 67	
Purifying materials on hand,	151 37	
Other gas materials on hand,	1,150 50	
Gas on hand,	350 37	
Gas fixtures, etc.,	2,857 81	
Gas tools and implements,	2,962 56	
Fuel on hand,	2,754 00	
Stores on hand,	3,518 79	
Electric fixtures, etc.,	1,987 54	
Electric tools and implements,	3,978 37	
Other electric materials and supplies on hand,	10,641 96	
Stable and garage equipment,	1,631 80	
Office furniture,	2,042 18	
	<hr/>	\$111,250 17
Total assets as per books of the plant,		\$462,988 85

LIABILITIES.

Appropriations for construction,	\$46,441 20
Bonds outstanding,	205,000 00
Unpaid bills,	14,403 57
Deposits by customers,	1,949 34
Interest accrued but not due,	1,252 91
Amounts due from the plant, not included above,	530 56
	<hr/>
Total liabilities as per books of the plant,	\$269,577 58
Loans repayment account,	154,000 00
Profit and loss balance,	39,411 27
	<hr/>
	\$462,988 85

OPERATING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas),	\$79,118 09	
(electric),	74,638 93	
Income from sale of gas,		\$82,160 90
municipal buildings (gas),		406 30
residuals,		15,955 01
other sources (gas),		251 65
sale of electricity,		112,961 11
municipal buildings (electricity),		2,224 79
other sources (electric),		587 75
Appropriation for street lights,		16,511 53
Balance to profit and loss:		
Gas,	19,655 77	
Electric,	57,646 25	
	<hr/>	<hr/>
	\$231,059 04	\$231,059 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Dec. 31, 1918,		\$16,148 77
Balance of gas operating account,		19,655 77
Balance of electric operating account,		57,646 25

	Dr.	Cr.
Interest received,		\$950 83
Jobbing,		2,556 26
Other items of income,		81 00
Interest paid,	\$8,833 75	
Depreciation,	15,117 61	
Bonds paid during year,	21,000 00	
Other items,	12,676 25	
Balance Dec. 31, 1919,	39,411 27	
	<hr/>	<hr/>
	\$97,038 88	\$97,038 88

APPENDIX E. — GAS COMPANIES STATISTICS.

TABLE 1. — *Financial Statistics — Year ended June 30, 1920.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.		
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.	Per M sold.
Adams,	\$162,000	3	2	\$161,900	\$123,500	\$1,720 22	\$0.0447	\$11,040 00	15	1—
Amesbury,	60,000	7	7	60,000	94,500	2,004 80	.0963	2—	—	—
Amherst,	300,000	109	104	292,700	343,100	2,446 87	.1561	18,000 00	6	1—
Arlington,	450,000	4	3	449,800	491,025	17,274 99	.0764	36,000 00	8	\$0.1591
Athol,	757,000	8	8	757,000	549,560	4,339 90	.2434	69,135 86	9 ¹³ ₁₀₀	1—
Attleboro,	116,000	50	48	114,600	236,020	7,123 84	.0612	13,920 00	12	.1196
Beverly,	687,500	112	104	683,000	1,381,075	13,900 32	.1077	82,500 00	12	1—
Blackstone,	60,000	3	3	60,000	55,000	748 04	.1121	3,600 00	3 8	1—
Boston,	15,124,600	14	14	15,124,600	23,134,200	672,433 99	.0804	1,058,722 00	7	.1266
Brookton,	1,537,000	353	335	1,496,900	1,646,915	50,202 91	.1007	2—	—	—
Cambridge,	1,680,000	856	742	1,489,000	3,703,500	118,929 29	.0978	168,000 00	10	.1381
Cape and Vineyard, ⁴	36,000	4	4	36,000	395,940	5—	—	2—	—	—
Charlestown,	600,000	416	354	547,750	1,186,100	34,376 69	.0915	90,000 00	15	1—
Citizens' (Nantucket),	40,000	39	39	40,000	77,590	576 57	.0705	3,200 00	8	1—
Citizens' (Quincy),	918,000	8	8	918,000	706,775	30,421 75	.1142	55,510 00	7 7	.2083
Clinton,	183,000	3	2	182,500	304,925	3,838 13	.1126	21,960 00	12	1—
Dedham,	155,950	137	137	155,950	251,300	7,593 23	.0657	15,595 00	10	.1349
East Boston,	575,000	8	8	575,000	1,405,200	39,985 00	.0625	34,500 00	6	.0539
Easthampton,	180,000	146	140	176,100	167,567	2,092 75	.0942	10,800 00	6	1—
Fall River,	1,127,000	538	494	1,069,100	2,648,100	95,043 70	.1241	135,240 00	12	.1766
Fitchburg,	61,190,100	647	617	1,147,200	1,816,815	21,320 71	.1014	88,800 00	10 10	1—
Framingham, ¹¹	—	—	—	—	—	815 50	.0310	2—	—	—
Gardner,	140,000	125	107	124,600	136,000	4,095 19	.2331	2—	—	—

Gloucester,	13	10	213,900	370,800	12,152 10	.1199	23,650 00	11	.2333
Greenfield,	96	47	66,750	197,500	5,303 89	.0732	9,130 00	12	.1260
Gregory, J. D. (Princeton),	—	—	—	100	1 99	.1290	—	—	—
Haverhill,	423	406	564,000	1,026,388	34,759 40	.0842	52,653 25	9	.1275
Ipswich,	13	13	16,000	19,000	570 71	.1780	—	—	—
Lawrence,	882	786	2,292,100	4,155,705	71,392 59	.1113	175,000 00	14	1
Leominster,	4	3	134,900	246,200	5,820 58	.0818	9,450 00	7	.1328
Lexington,	3	2	39,900	25,000	1,337 55	.1395	2,000 00	5	.2085
Lynn,	578	499	869,100	2,360,450	86,464 92	.1069	120,000 00	12	.1484
Lowell,	188	166	1,591,800	5,008,697	81,981 62	.0820	325,000 00	20	1
Lynn,	41	39	2,080,200	3,149,305	112,031 10	.0992	145,985 00	7	.1293
Marlborough-Hudson,	5	5	270,000	502,805	14,894 72	.1855	18,900 00	7	.2354
Milford,	7	6	72,200	113,500	2,775 17	.1302	1,446 00	2	.0679
Natick,	—	—	—	—	1,176 03	.1026	—	—	—
New Bedford,	910	814	2,207,300	6,371,175	60,600 16	.0753	286,200 00	12	1
Newburyport,	310	290	839,300	774,550	3,308 28	.0720	51,300 00	6	1
Newton,	8	8	560,000	1,881,019	36,879 50	.0415	44,800 00	8	.0505
North Adams,	3	2	399,900	824,800	7,147 66	.0447	48,000 00	12	1
Northampton,	5	3	155,600	231,900	6,467 16	.0624	15,567 50	10	.1502
North Attleborough,	43	33	46,100	124,160	3,299 56	.0614	3,405 00	5	.0634
Norwood,	142	136	134,400	195,940	2,194 06	.0865	—	—	—
Old Colony,	167	156	692,900	790,700	18,525 15	.1679	—	—	—
Otis Co. (Ware),	—	—	—	29,000	972 76	.0779	—	—	—
Pittsfield,	137	125	585,200	615,900	19,190 03	.0649	48,000 00	8	.1623
Plymouth,	129	121	143,300	227,400	4,878 52	.2082	—	—	—
Salem,	262	238	654,300	1,131,555	36,008 39	.1289	53,584 00	8	.1918

1 Dividends paid in part from electric profits.

2 No dividend declared.

3 Six per cent on \$40,000; 2 per cent on \$60,000.

4 Name changed from Vineyard Lighting Company May 31, 1920.

5 Included in taxes of electric property.

6 Par value, \$50.

7 Five per cent on \$743,000; 2 per cent on \$918,000.

8 Par value, \$500.

9 Par value, \$25.

10 On \$888,000.

11 Ceased doing business Dec. 31, 1919.

12 Five per cent on \$83,000 common stock; 6 per cent on \$83,000 preferred.

13 Unincorporated.

14 On \$2,500,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Value of Property assessed locally.	TAXES PAID.		DIVIDENDS.		
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.	Per M sold.
Southeastern Mass. (Marion),	\$355,000	237	226	\$341,800	1 —	2 —	—	\$26,600 00	3 8	4 —
Spencer,	97,500	4	3	97,400	\$04,000	\$2,397 44	\$0 0867	6,825 00	7	4 —
Springfield,	2,221,500	748	473	1,202,700	4,651,335	121,303 72	.0897	229,840 00	5 10½	\$0.1699
Suburban (Revere),	834,500	13	12	830,100	1,275,700	15,189 15	.0536	83,450 00	10	4 —
Taunton,	6 330,000	245	224	301,800	359,050	17,828 16	.0551	33,000 00	10	.1020
Webster,	600,000	197	189	591,500	704,321	8,302 55	.0798	48,000 00	8	4 —
West Boston,	279,600	108	107	278,900	245,700	7,575 50	.0475	22,463 60	7 9¼	.1407
Williamstown,	40,000	3	2	39,900	82,900	529 30	.0323	4,800 00	12	4 —
Woburn,	45,100	45	42	43,600	82,000	2,066 60	.0806	6,314 00	14	.2462
Worcester County,	285,000	3	2	284,900	190,755	3,227 47	.1309	8 —	—	—
Worcester,	1,400,000	428	382	1,296,100	3,618,400	92,171 60	.0881	8 —	—	—
	\$48,046,325	9,990	8,850	\$45,599,550	\$82,532,417	\$2,032,009 48	—	\$3,811,886 21	—	—

¹ Included in assessed value of electric property.² Included in taxes of electric property.³ Two per cent on \$265,000; 6 per cent on \$355,000.⁴ Dividends paid in part from electric profits.⁵ Two and one-half per cent each on \$2,168,900, \$2,174,700 and \$2,176,200; 3 per cent on \$2,220,900.⁶ Par value, \$50.⁷ One and one-half per cent on \$175,000; 1½ per cent on \$175,000; 6 per cent on \$279,600.⁸ No dividend declared.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the year ended June 30, 1920, and June 30, 1919, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ended June 30, 1920, and the percentage of unaccounted for gas in both years: —

Coal and Water Gas Companies.

COMPANY.	Gas made, Year ended June 30, 1920.		Gas made, Year ended June 30, 1919.		Gas bought, Year ended June 30, 1920.		Gas bought, Year ended June 30, 1919.		Gas sold by Meter, Year ended June 30, 1920.		Gas sold by Meter, Year ended June 30, 1919.		Gas sold for Public Lamps, Year ended June 30, 1920.		Gas sold for Public Lamps, Year ended June 30, 1919.		Gas used at Works and Offices, Year ended June 30, 1920.		Gas unaccounted for, Year ended June 30, 1920.		Percentage unaccounted for, 1920.		Percentage unaccounted for, 1919.	
	Feet.		Feet.		Feet.		Feet.		Feet.		Feet.		Feet.		Feet.		Feet.		Feet.					
Adams,	-	-	-	-	36,938,600	-	-	-	38,457,900	-	34,341,100	-	4,150,406	-	3,813,077	-	86,400	-	2,391,600	-	5.78	-	6.87	-
Amesbury,	26,348,125	-	19,402,500	-	-	-	-	-	19,680,900	-	15,052,400	-	-	-	-	-	200,000	-	5,284,625	-	20.00	-	19.94	-
Amherst,	17,205,620	-	14,947,730	-	-	-	-	-	15,672,400	-	14,200,811	-	-	-	-	-	85,000	-	1,412,620	-	8.19	-	4.56	-
Arlington,	248,568,000	-	210,710,100	-	65,300	-	-	-	206,981,700	-	189,840,800	-	-	-	-	-	889,500	-	21,489,600	-	8.63	-	4.06	-
Attol,	18,758,600	-	27,012,750	-	-	-	-	-	17,827,400	-	16,704,400	-	-	-	-	-	38,200	-	893,000	-	4.75	-	1.42	-
Attleboro,	-	-	54,723,000	-	39,637,500	-	-	-	116,376,104	-	91,876,208	-	-	-	-	-	139,800	-	5,130,196	-	4.20	-	2.03	-
Beverly,	150,403,600	-	127,838,200	-	-	-	-	-	129,131,100	-	112,090,400	-	-	-	-	-	1,304,000	-	19,966,600	-	13.25	-	11.28	-
Blackstone,	6,113,962,000	-	5,722,043,000	-	6,316,100	-	-	-	6,670,700	-	6,279,500	-	-	-	-	-	6,700	-	256,617,814	-	2.96	-	3.37	-
Boston,	553,761,000	-	470,692,100	-	2,346,718,000	-	2,523,304,000	-	6,255,008,053	-	5,794,772,301	-	140,040,660	-	123,203,871	-	18,080,000	-	48,441,500	-	8.72	-	8.57	-
Brockton,	-	-	-	-	-	-	-	-	471,491,100	-	423,947,900	-	-	-	-	-	6,586,900	-	-	-	-	-	-	-
Cambridge,	1,265,413,000	-	1,115,836,000	-	113,200	-	153,900	-	1,211,708,426	-	1,082,430,719	-	4,150,406	-	3,813,077	-	7,716,300	-	41,688,968	-	3.28	-	2.55	-
Cape and Vineyard,	1,687,100	-	1,656,900	-	-	-	-	-	1,407,340	-	1,164,000	-	-	-	-	-	10,000	-	275,360	-	16.17	-	25.57	-
Charlston,	421,447,963	-	381,383,436	-	905,000	-	1,261,000	-	369,524,500	-	333,564,250	-	6,292,737	-	6,317,710	-	1,667,300	-	45,755,426	-	10.80	-	10.29	-
Citizens' (Nantucket),	9,287,720	-	8,473,540	-	-	-	-	-	7,565,120	-	7,565,120	-	46,000	-	48,000	-	86,000	-	1,018,770	-	10.96	-	9.09	-
Citizens' (Quincy),	36,333,000	-	32,279,000	-	248,597,737	-	288,466,473	-	262,228,558	-	235,894,084	-	4,240,694	-	5,379,379	-	347,300	-	1,761,121	-	6.66	-	2.86	-
Clinton,	-	-	-	-	-	-	-	-	34,076,200	-	29,474,700	-	-	-	-	-	124,400	-	2,146,400	-	5.89	-	8.31	-
Dedham,	-	-	-	-	112,999,900	-	130,078,500	-	115,566,100	-	102,913,000	-	-	-	-	-	523,900	-	13,978,100	-	10.74	-	8.62	-
East Boston,	-	-	23,149,290	-	670,436,000	-	654,763,000	-	626,958,106	-	650,794,236	-	13,193,883	-	13,409,618	-	1,326,800	-	13,337,011	-	2.03	-	66	-
Easthampton,	26,522,080	-	-	-	-	-	-	-	22,219,000	-	19,510,500	-	-	-	-	-	113,000	-	4,177,345	-	15.68	-	15.20	-

Coal and Water Gas Companies — Concluded.

COMPANY.	Gas made, Year ended June 30, 1920.	Gas made, Year ended June 30, 1919.	Gas bought, Year ended June 30, 1920.	Gas bought, Year ended June 30, 1919.	Gas sold by Meter, Year ended June 30, 1920.	Gas sold by Meter, Year ended June 30, 1919.	Gas sold for Public Lamps, Year ended June 30, 1920.	Gas sold for Public Lamps, Year ended June 30, 1919.	Gas used at Works and Offices, Year ended June 30, 1920.	Gas unaccounted for, Year ended June 30, 1920.	Percentage unaccounted for, 1920.	Percentage unaccounted for, 1919.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Fall River,	827,668,000	792,003,500	-	-	755,050,100	724,806,200	5,218,283	5,391,944	3,861,600	58,035,517	6.99	6.61
Fitchburg,	230,594,000	210,620,000	-	-	210,268,000	192,100,000	-	-	247,000	20,288,000	8.77	8.52
Frammingham,	-	-	52,739,700	-	26,309,900 ¹	48,638,300	-	-	95,000 ¹	1,648,600 ¹	5.88	7.32
Gardner,	20,331,500	18,377,300	-	-	17,572,100	16,174,000	-	45,004	507,600	2,251,800	11.05	9.40
Gloucester,	106,749,900	95,876,500	-	-	100,181,100	90,462,000	1,190,200	1,180,600	715,600	4,36	3.63	3.63
Greenfield,	78,298,000	67,891,000	-	-	72,455,700	61,897,800 ²	-	-	1,222,700	4,923,800	5.90	7.31
Haverhill,	449,625,000	398,455,000	-	-	407,884,700	368,333,200	5,126,700	5,067,300	2,299,400	34,313,200	7.61	5.73
Ipswich,	3,254,200	2,748,600	-	-	3,206,200	2,689,000	-	-	30,000	18,000	.55	1.05
Lawrence,	715,904,900	698,801,400	-	-	641,142,528	604,296,528	314,152	343,552	1,401,400	72,920,399	10.16	9.36
Leominster,	78,683,100	67,371,400	-	-	71,177,100	63,424,000	-	-	115,000	7,438,800	9.44	5.74
Lexington,	-	-	9,472,000	-	9,591,700	8,688,300	-	-	110,200	786,300	7.43	7.39
Lowell,	822,227,000	833,440,000	-	-	790,461,700	810,883,500	18,439,800	19,034,500	3,338,600	9,815,900	1.19	1.19
Lynn,	1,091,856,611	959,611,442	-	-	997,958,896 ³	886,516,864 ⁴	897,295	895,991	2,627,900	87,599,120	8.01	7.61
Malden,	1,170,362,000	1,109,258,000	342,100	406,000	838,496,780	786,634,098	-	-	3,077,600	33,712,920	3.30	5.13
Marlborough-Hudson,	-	-	84,323,340	83,993,563	80,305,400	80,142,300	-	-	307,700	3,380,463	4.02	4.82
Milford,	22,996,200	22,313,300	-	-	21,312,000	21,511,500	-	-	31,000	1,051,200	7.17	3.28
Natick,	-	-	22,103,900	12,288,000 ¹	11,457,737 ¹	19,631,800	19,508,245	-	124,200 ¹	673,563 ¹	5.45	10.44
New Bedford,	867,027,000	797,921,700	-	-	785,797,700	729,007,000	21,502,460	21,502,460	337,900	61,800,655	7.10	5.79
Newburyport,	54,819,902	50,297,040	-	-	45,774,401	41,555,030	-	-	181,800	8,886,701	16.16	17.33
Newton,	-	-	825,160,800	911,817,400	878,511,300	797,327,600	9,175,900	10,487,900	1,717,800	22,320,500	2.45	1.90
North Adams,	149,621,200	149,621,200	-	-	101,234,400	90,003,500	-	-	462,700	7,905,400	4.69	5.18
Northampton,	119,735,700	104,500,400	-	-	103,621,800	95,091,300	-	-	882,400	8,268,100	7.32	8.25
North Attleborough,	50,474,800	48,514,200	-	-	53,750,776	45,810,597	-	-	490,600	2,322,824	4.10	4.86
Norwood,	540,900	27,709,800	27,315,900	-	25,353,600	22,891,400	-	-	405,600	2,092,600	7.50	15.62

Old Colony.	123,830,600	114,648,000	-	110,328,100	100,706,500	-	-	1,445,300	11,911,200	9.59	10.26
Otis Co. (Ware),	20,316,266	19,230,350	-	12,463,700 ⁵	11,275,600 ⁶	-	-	306,000	1,764,209	8.64	8.14
Pittsfield,	313,052,600	271,866,712	-	205,831,800	259,238,300	-	-	1,871,700	16,374,700	5.20	4.08
Plymouth,	28,080,600	30,697,709	-	23,434,500	23,111,600	-	-	392,600	4,229,200	15.02	23.37
Salem,	312,397,000	277,645,322	430,400	279,445,050	297,277,732	-	-	1,088,200	32,325,150	10.32	14.33
Spencer,	28,557,100	26,833,400	-	9,447,900 ⁷	9,883,600 ⁷	-	-	249,200	683,400	2.38	1.99
Springfield,	1,414,921,000	1,254,090,000	-	1,296,503,000	1,173,289,000	-	-	13,283,000	49,048,000	3.46	1.91
Suburban (Revere),	-	-	290,308,900	283,513,736 ⁸	250,690,337 ⁹	-	-	140,400	6,654,764	2.29	4.32
Taunton,	353,648,000	256,019,000	-	201,884,400	178,612,900	-	-	2,075,100	27,379,400	7.90	10.36
Webster,	112,423,700	96,475,300	-	104,096,300	89,418,500	-	-	325,400	8,002,000	7.12	6.89
West Boston,	169,099,000	163,155,000	-	35,275,600	-	-	-	964,400	8,523,837	5.03	2.13
Williamstown,	-	-	17,814,500	16,377,900	13,540,300	-	-	100,800	1,335,800	7.50	7.50
Woburn,	19,591,500	23,934,000	7,974,600	25,645,300	20,926,800	-	-	100,000	1,790,800	6.48	11.73
Worcester County,	14,141,300	13,375,000	18,206,600	24,632,700	23,291,000	28,400	38,900	917,500	6,786,800	20.95	17.95
Worcester,	1,098,356,000	1,082,627,000	-	1,033,069,400	1,037,874,700	8,074,200	7,979,600	2,852,400	49,818,000	4.51	3.17
	19,777,451,487	18,267,178,121	5,156,437,436	20,734,999,341	19,199,982,615	235,937,555	224,138,406	90,024,700	1,175,371,278	-	-

Acetylene-gas Companies.

Gregory, J. D. (Princeton),	15,477	15,786	-	15,477	15,786	-	-	-	-	-	-
Southeastern Mass. (Marion),	111,720	103,706	-	46,167	42,157	1,066	5,500	-	65,652	57.83	53.10
	127,197	119,492	-	61,644	57,943	1,066	5,500	-	65,652	-	-

¹ For six months.² Includes 9,700 feet sold by contract, estimated.³ Includes 44,190 feet sold by contract, estimated.⁴ Includes 26,664 feet sold by contract, estimated.⁵ Not including 5,768,800 feet used in mills of company.⁶ Not including 6,046,600 feet used in mills of company.⁷ Includes 8,400 feet sold by contract, estimated.⁸ Includes 741,996 feet sold by contract, estimated.⁹ Includes 741,963 feet sold by contract, estimated.

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ended June 30, 1919 and 1920.

SOLD BY —		SOLD TO —		Number of Feet, 1919.	Number of Feet, 1920.	Amount paid, 1920.
Amesbury, . . . . .	.	Hampton, N. H., . . . . .	.	204,200	1,132,600	\$3,114 65
Arlington, . . . . .	.	Lexington, . . . . .	.	9,472,000	10,487,800	8,569 06
Blackstone Valley, . . . . .	.	Newton, . . . . .	.	564,100	778,900	759 79
	.	Woburn, . . . . .	.	—	7,974,600	7,599 52
	.	Blackstone, . . . . .	.	6,316,100	6,677,400	5,804 70
Boston, . . . . .	.	Charlestown, . . . . .	.	905,000	1,261,000	1,005 97
	.	Citizens' (Quincy), . . . . .	.	248,597,737	268,466,473	172,879 08 ¹
	.	Dedham, . . . . .	.	112,999,900	130,078,500	69,739 10 ²
	.	East Boston, . . . . .	.	670,436,000	654,763,000	392,857 80
	.	Everett, . . . . .	.	2,782,000	3,120,000	1,872 00
	.	Newton, . . . . .	.	824,596,700	911,038,500	546,623 10
Brockton, . . . . .	.	Norwood, . . . . .	.	—	27,313,500	28,406 05
Cambridge, . . . . .	.	Malden, . . . . .	.	239,000	300,800	330 88
East Boston, . . . . .	.	Malden, . . . . .	.	103,100	105,200	107 52
Fall River, . . . . .	.	Tiverton, R. I., . . . . .	.	4,792,600	5,406,400	4,566 31
Lynn, . . . . .	.	Salem, . . . . .	.	428,800	430,400	430 40
Malden, . . . . .	.	Cambridge, . . . . .	.	113,200	153,900	169 29
N. E. Fuel and Transportation Co., . . . . .	.	Suburban (Revere), . . . . .	.	262,806,805	290,308,900	229,130 77
	.	Boston, . . . . .	.	2,346,718,000	2,523,304,000	878,458 76
	.	Arlington, . . . . .	.	65,300	84,000	79 79
Newton, . . . . .	.	Adams, . . . . .	.	36,938,600	40,905,900	37,554 17
North Adams, . . . . .	.	Williamstown, . . . . .	.	14,658,900	17,814,500	16,345 42
Spencer, . . . . .	.	Worcester County, . . . . .	.	16,176,600	18,206,600	17,169 39
Springfield, . . . . .	.	Northern Connecticut Light and Power Co., . . . . .	.	41,936,000	55,980,000	34,059 81
Taunton, . . . . .	.	Attleboro, . . . . .	.	39,637,500	121,646,100	97,327 66 ³
West Boston, . . . . .	.	Frammingham, . . . . .	.	52,739,700	28,053,500 ⁴	23,966 16 ⁴
	.	Marlborough, . . . . .	.	84,323,363	83,993,562	54,595 82
	.	Natick, . . . . .	.	22,193,900	12,288,000 ⁴	10,987 63 ⁴

¹ Includes \$5,087.50 for pumping gas.² Includes \$1,200 for pumping gas.³ Includes \$5,000 for extraordinary expenses of manufacture.⁴ For six months.

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1920, and the greatest and the least day's output during the year ended with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	— ¹	— ²	—	— ²	—
Amesbury,	200,000	150,000	July 15	20,000	Apr. 3
Amherst,	150,000	78,200	Oct. 25	19,220	Apr. 19
Arlington,	3,050,000	868,900	June 26	500,000	Aug. 28
Athol,	144,000	60,000	Aug. 21	38,000	Apr. 12
Attleboro,	— ¹	414,000	Jan. 25	144,000	July 5
Beverly,	775,000	554,900	Aug. 29	300,100	Oct. 13
Blackstone,	— ¹	— ²	—	— ²	—
Boston,	42,300,000	24,108,000	Dec. 17	9,904,000	July 4
Brockton,	2,900,000	2,000,000	Oct. 11	1,132,000	July 18
Cambridge,	9,000,000	4,977,000	Dec. 10	2,045,000	July 3
Cape and Vineyard,	150,000	30,000	Aug. 19	8,000	May 20
Charlestown,	1,620,000	1,618,000	Jan. 31	723,000	July 4
Citizens' (Nantucket),	80,000	61,800	Aug. 25	12,530	Mar. 27
Citizens' (Quincy),	— ¹	937,000	Sept. 4	582,000	Feb. 6
Clinton,	285,000	128,000	May 29	73,000	July 9
Dedham,	— ¹	434,700	June 12	248,900	July 4
East Boston,	1,200,000	2,309,000	Dec. 24	1,204,000	July 4
Easthampton,	100,000	96,035	Aug. 8	52,548	Apr. 18
Fall River,	5,050,000	2,889,100	May 29	1,356,000	July 4
Fitchburg,	2,400,000	830,000	Oct. 11	458,000	July 4
Framingham,	— ¹	— ²	—	— ²	—
Gardner,	125,000	82,400	June 28	41,300	Oct. 13
Gloucester,	725,000	439,800	Aug. 30	195,300	May 9
Greenfield,	733,000	286,100	Sept. 8	124,000	July 4
Gregory, J. D. (Princeton),	500 ³	— ²	—	— ²	—
Haverhill,	2,000,000	1,655,000	Dec. 18	657,000	July 24
Ipswich,	576,000	10,000	Dec. 24	5,000	July 3
Lawrence,	7,008,000	2,625,703	Dec. 24	1,302,689	Apr. 6
Leominster,	300,000	296,600	Sept. 10	139,500	July 6
Lexington,	— ¹	— ²	—	— ²	—
Lowell,	5,400,000	3,036,000	Dec. 24	1,406,000	July 14
Lynn,	8,300,000	3,375,950	Jan. 2	1,959,706	July 4
Malden,	8,250,000	4,102,000	Sept. 14	2,462,000	July 4
Marlborough-Hudson,	200,000	344,143	July 27	145,313	Apr. 19
Milford,	210,000	82,000	Jan. 22	38,000	May 23
Natick,	— ¹	85,000	July 26	42,000	Oct. 25
New Bedford,	5,120,000	3,343,900	Jan. 31	1,351,700	July 27
Newburyport,	200,000	195,370	Sept. 23	107,000	Apr. 25
Newton,	1,600,000	3,387,000	Jan. 31	1,395,000	July 4
North Adams,	1,825,000	652,900	June 26	323,300	Mar. 11
Northampton,	450,000	413,200	Jan. 31	219,100	July 4
North Attleborough,	275,000	186,300	June 4	69,500	July 4
Norwood,	200,000	111,000	July 25	40,160	Feb. 27

¹ All gas purchased.² No record.³ Lights.

TABLE 4 — *Concluded.*

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Old Colony, . . .	1,400,000	496,000	July 26	215,000	Oct. 26
Otis Co. (Ware), . . .	150,000	72,477	Jan. 15	27,260	July 6
Pittsfield, . . .	1,750,000	1,094,200	Dec. 24	547,100	July 4
Plymouth, . . .	175,000	130,500	July 2	51,690	Nov. 27
Salem, . . .	2,500,000	1,064,000	Dec. 18	665,000	Apr. 19
Southeastern Mass. (Marion), . . .	2,000	358	July 5	190	May 27
Spencer, . . .	150,000	104,300	June 26	57,600	May 5
Springfield, . . .	7,100,000	4,700,000	Oct. 11	2,425,000	July 4
Suburban (Revere), . . .	— ¹	1,202,766	Aug. 17	566,947	Mar. 26
Taunton, . . .	3,000,000	1,165,000	Oct. 28	607,000	July 4
Webster, . . .	1,110,000	451,000	Oct. 11	219,000	Nov. 16
West Boston, . . .	1,110,000	755,000	Sept. 9	297,000	Feb. 23
Williamstown, . . .	— ¹	— ²	—	— ²	—
Woburn, . . .	110,000	104,000	Aug. 22	68,000	Feb. 22
Worcester County, . . .	150,000	— ²	—	— ²	—
Worcester, . . .	15,200,000	4,101,000	Jan. 19	1,897,000	Oct. 19

¹ All gas purchased.² No record.

TABLE 5.

The following table shows the total quantity of gas sold during the year ended June 30, 1920, the percentage of increase in sales over the previous year; the capital stock, bonds and notes per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ended June 30, 1920, and the average price the year previous:—

Coal and Water Gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1918-19.	Capital per M sold, including Bonds and Notes.	Average Price received per M sold, 1919-20.	Average Price received per M sold, 1918-19.
	Feet.	Per Cent.			
Adams,	38,457,900	11.99	—	\$1.257	\$1.176
Amesbury,	20,813,500 ¹	36.42	\$7 29	2.953	2.875
Amherst,	15,672,400	10.36	—	1.960	1.812
Arlington,	226,223,000 ²	13.18	3 70	1.223	1.234
Athol,	17,827,400	6.72	—	1.921	1.832
Attleboro,	116,376,104	26.66	1 00	1.274	1.221
Beverly,	129,131,100	15.20	—	1.438	1.437
Blackstone,	6,670,700	6.23	—	1.621	1.484
Boston,	8,363,776,186 ³	7.53	2 33	.907	.851
Brockton,	498,804,600 ⁴	17.66	4 54	1.516	1.452
Cambridge,	1,216,159,632 ⁵	11.94	1 69	1.108	1.146
Cape and Vineyard,	1,407,340	20.91	—	2.985	2.793
Charlestown,	375,817,237	10.57	—	1.070	1.038
Citizens' (Nantucket),	8,182,950	7.49	—	2.208	2.058
Citizens' (Quincy),	266,469,052	10.48	3 52	1.310	1.303
Clinton,	34,078,200	15.62	—	1.543	1.471
Dedham,	115,586,100	12.31	2 31	1.222	1.160
East Boston,	640,257,189 ⁶	3.62*	1 54	1.002	.919
Easthampton,	22,219,000	13.88	—	1.924	1.791
Fall River,	765,674,783 ⁷	4.18	1 47	1.056	.960
Fitchburg,	210,268,000	9.46	—	1.290	1.185
Framingham,	26,309,900 ⁸	—	—	1.706	1.579
Gardner,	17,572,100	8.34	18 67	2.351	2.324
Gloucester,	101,371,300	10.62	2 41	1.349	1.310
Greenfield,	72,455,700	17.06	6 39	1.647	1.610
Haverhill,	413,011,400	10.61	1 65	1.021	.933
Ipswich,	3,206,200	19.22	9 69	2.008	1.964
Lawrence,	641,456,680	6.09	—	1.240	1.112
Leominster,	71,177,100	12.22	3 32	1.436	1.431
Lexington,	9,591,700	10.40	4 17	1.683	1.656
Lowell,	808,901,500	2.53*	2 23	1.270	1.237
Lynn,	999,286,591 ⁹	12.55	—	1.129	1.125
Malden,	1,128,959,580 ¹⁰	7.57	2 86	1.110	1.062
Marlborough-Hudson,	80,305,400	.20	6 37	1.566	1.552
Milford,	21,312,000	.93*	6 21	2.055	1.816
Natick,	11,457,737 ⁸	—	—	1.861	1.718

* Decrease.

¹ Includes 1,132,600 feet sold to other companies.

² Includes 19,241,300 feet sold to other companies.

³ Includes 1,968,727,473 feet sold to other companies.

⁴ Includes 27,313,500 feet sold to other companies.

⁵ Includes 300,800 feet sold to other companies.

⁶ Includes 105,200 feet sold to other companies.

⁷ Includes 5,406,400 feet sold to other companies.

⁸ For six months.

⁹ Includes 430,400 feet sold to other companies.

¹⁰ Includes 290,462,800 feet sold to other companies.

Coal and Water Gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1918-19.	Capital per M sold, including Bonds and Notes.	Average Price received per M sold, 1919-20.	Average Price received per M sold, 1918-19.
	Feet.	Per Cent.			
New Bedford,	805,305,945	7.30	—	\$1.139	\$1.117
Newburyport,	45,956,201	10.59	—	1.824	1.711
Newton,	887,771,200 ¹	9.89	\$1.32	1.018	.946
North Adams,	159,954,800 ²	12.96	—	1.095	1.069
Northampton,	103,621,800	8.97	1.92	1.246	1.185
North Attleborough,	53,750,776	10.12	1.27	1.363	1.197
Norwood,	25,353,600	10.76	10.97	2.406	2.386
Old Colony,	110,328,100	9.55	12.33	1.805	1.736
Otis Co. (Ware),	12,493,700	10.80	—	1.864	1.722
Pittsfield,	295,831,800	14.12	3.22	1.341	1.289
Plymouth,	23,434,500	1.40	14.39	2.681	2.049
Salem,	279,445,050	17.77	3.42	1.344	1.258
Spencer,	27,654,500 ³	6.08	—	1.478	1.496
Springfield,	1,352,483,000 ⁴	11.30	2.43	1.099	1.024
Suburban (Revere),	283,513,736	12.77	—	1.201	1.156
Taunton,	323,530,500 ⁵	48.24	1.88	1.121	1.154
Webster,	104,096,300	16.42	—	1.396	1.373
West Boston,	159,610,663 ⁶	.22	2.72	.949	.844
Williamstown,	16,377,900	20.96	—	1.245	1.175
Woburn,	25,645,300	22.55	2.73	1.860	1.818
Worcester County,	24,661,100	5.71	12.43	2.481	2.463
Worcester,	1,046,143,600	.03	3.91	1.278	1.142
	23,663,211,332	—	—	—	—

Acetylene-gas Companies.

Gregory, J. D. (Princeton),	15,477	1.96*	—	\$15 00	\$15 00
Southeastern Mass. (Marion),	47,233	.01*	—	12 50	12 82
	62,710	—	—	—	—

* Decrease.

¹ Includes 84,000 feet sold to other companies.² Includes 58,720,400 feet sold to other companies.³ Includes 18,206,600 feet sold to other companies.⁴ Includes 55,980,000 feet sold to other companies.⁵ Includes 121,646,100 feet sold to other companies.⁶ Includes 124,335,063 feet sold to other companies.

TABLE 6.

The following table shows the capital stock, bonds and notes, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water Gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
Adams,	—	2,087,245	128,172	110.7	18,861
Amesbury,	\$6,159 46	844,533	214,429	67.6	11,820
Amherst,	—	750,543	67,649	40.1	18,702
Arlington,	9,362 92	2,533,621	240,677	85.5	27,116
Athol,	—	1,505,871	75,432	90.5	16,645
Attleboro,	3,915 69	3,928,386	173,174	122.4	32,104
Beverly,	—	1,591,945	246,151	83.9	18,981
Blackstone,	—	1,447,823	—	89.0	16,270
Boston,	19,968 34	8,575,822	263,124	185.3	34,611
Brockton,	9,071 69	2,000,444	194,273	90.1	20,975
Cambridge,	11,201 02	6,644,017	227,751	234.9	28,175
Cape and Vineyard,	—	470,392	92,037	78.5	5,989
Charlestown,	—	6,039,262	734,954	236.7	25,087
Citizens' (Nantucket),	—	1,827,588	227,534	132.2	13,745
Citizens' (Quincy),	7,364 41	2,092,098	13,827	93.2	22,088
Clinton,	—	2,302,119	144,998	117.4	19,608
Dedham,	5,275 31	2,279,873	275,711	81.4	28,007
East Boston,	11,961 28	7,774,917	161,958	276.4	27,548
Easthampton,	—	1,176,011	221,098	93.4	12,596
Fall River,	7,231 37	4,912,937	372,384	185.3	26,147
Fitchburg,	—	2,990,590	288,552	131.9	22,670
Frammingham,	4,292 40	946,484 ¹	59,307	87.2	10,854
Gardner,	14,996 20	803,399	102,952	62.5	12,845
Gloucester,	5,928 76	2,458,106	113,071	98.3	24,724
Greenfield,	13,674 76	2,139,987	136,623	92.1	23,245
Haverhill,	6,245 16	3,793,122	315,135	126.5	29,610
Ipswich,	6,198 49	640,052	3,593	51.5	12,427
Lawrence,	—	3,335,268	379,197	147.2	22,643
Leominster,	6,763 29	2,039,792	213,181	94.1	21,687
Lexington,	4,206 60	1,008,708	82,649	44.0	22,947
Lowell,	9,752 47	4,382,661	53,183	149.2	28,701
Lynn,	—	4,517,965	396,052	154.4	29,214
Malden,	12,578 22	4,394,170	150,679	138.9	23,493
Marlborough-Hudson,	6,877 90	1,079,835	45,456	63.4	17,046
Milford,	8,246 69	1,328,446	102,925	76.2	17,440
Natick,	5,925 95	681,424 ¹	40,059	82.4	8,267
New Bedford,	—	4,808,400	369,005	163.3	28,732
Newburyport,	—	1,506,677	291,351	86.9	17,329
Newton,	4,499 86	3,401,936	85,532	86.9	38,730

¹ For six months.

Coal and Water Gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
North Adams, . . .	—	4,651,133	229,872	131.8	22,328
Northampton, . . .	\$4,679 90	2,434,740	194,271	92.6	26,307
North Attleborough, . .	3,229 90	2,549,327	110,168	92.4	27,593
Norwood, . . .	10,023 77	914,167	75,452	70.6	12,949
Old Colony, . . .	10,293 70	834,940	90,141	46.6	17,937
Otis Co. (Ware), . . .	—	1,664,189	234,997	107.3	15,520
Pittsfield, . . .	8,082 76	2,508,535	138,851	97.6	25,706
Plymouth, . . .	15,859 82	1,102,869	199,034	94.5	11,665
Salem, . . .	10,804 94	3,162,324	365,806	161.5	19,583
Spencer, . . .	—	1,531,460	37,846	49.0	10,666
Springfield, . . .	9,647 37	3,976,197	144,198	134.4	28,363
Suburban (Revere), . .	—	3,438,464	80,709	147.4	23,262
Taunton, . . .	4,961 01	2,644,212	228,675	67.4	24,480
Webster, . . .	—	2,186,663	168,091	118.5	18,457
West Boston, . . .	8,051 80	2,965,258	158,358	72.7	9,015
Williamstown, . . .	—	1,305,054	106,442	43.8	29,832
Woburn, . . .	3,406 90	1,246,376	87,034	61.2	20,353
Worcester County, . .	4,065 17	327,084	99,014	26.7	12,243
Worcester, . . .	18,123 50	4,629,978	220,482	164.6	27,904

Acetylene-gas Companies.

Gregory, J. D. (Princeton),	—	35,857	—	24.6	1,407
Southeastern Mass. (Marion), . . .	—	13,125	18,243	9.2	1,399

TABLE 7.

The following table shows the number of tons of coal carbonized year ended June 30, 1920, and the number of feet of gas made per ton of coal, in making coal gas, and the percentage of cost of coal received from residuals in the year ended June 30, 1920: —

COMPANY.	Number of Tons of Coal carbon- ized, Year ended June 30, 1920.	Feet of Gas made per Ton of Coal.	Percentage of Cost of Coal received from Residual Products.
Beverly,	3,485.00	10,741	14.67
Brockton,	15,519.79	12,045	36.57
Cambridge,	65,088.87	11,349	47.35
Charlestown,	34,959.24	12,055	58.51
Citizens' (Nantucket),	883.00	10,518	22.36
Easthampton,	2,409.00	11,010	24.28
Fall River,	35,603.55	12,122	55.87
Fitchburg,	12,001.67	13,172	35.98
Lawrence,	37,976.56	11,391	30.38
Lowell,	44,065.32	12,155	37.44
Lynn,	37,399.00	10,942	19.07
Malden,	26,386.37	11,163	27.15
Milford,	2,659.00	8,648	45.87
New Bedford,	1,290.00	11,063	72.07
Newburyport,	5,032.00	10,894	41.82
Northampton,	4,126.00	10,527	11.01
North Attleborough,	4,769.00	11,842	40.72
Norwood,	54.00	10,017	—
Otis Co. (Ware),	1,937.00	10,489	39.86
Pittsfield,	4,364.65	10,832	18.86
Plymouth,	2,700.10	10,400	55.60
Salem,	10,973.74	9,904	18.99
Springfield,	44,643.00	12,124	33.23
Taunton,	19,820.00	10,161	22.61
Woburn,	1,720.00	11,390	49.66
Worcester,	25,135.36	11,914	5.11

TABLE 8. — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Oil used.	Water Gas made.
Amesbury, Amherst, . . .	Lowe-Granger, Lowe, . . .	Anthracite, Anthracite, . . .	Tons. 775.58 427.39	Coke, . Bituminous, . Anthracite screen- ings, .	Tons. 748.45 154.16	Gallons. 141,030 65,960	Feet. 26,348,125 17,205,020
Arlington, . . .	Lowe, . . .	Anthracite, Coke, . . .	251.00 3,760.00	Bituminous, . Coke, .	118.00 406.00	681,564	248,568,000
Athol, Beverly, . . .	Lowe-Granger, Lowe, . . .	Anthracite, Coke, . . .	374.00 1,913.00	1—	—	57,402 359,424	18,758,600 112,970,400
Boston, . . .	Lowe, . . .	Anthracite, Coke, . . .	21,703.00 94,044.90	Bituminous, . Coke, .	11,484.60 17,904.80	18,318,521	6,113,962,000
Brockton, . . .	Lowe, . . .	Coke, . . .	5,669.46	Bituminous, . Coke, .	1,255.00 3,214.58	1,073,997	366,817,000
Cambridge, Cape and Vineyard, Clinton, . . .	Lowe, . . .	Anthracite, Coke, . . .	2,976.00 7,917.00	2—	—	1,112,801	526,704,000
Fall River, Fitchburg, . . .	Lowe, . . .	Anthracite, Coke, . . .	119.00 1,035.00	Bituminous, . Bituminous, .	3— 62.00	6,440 108,146	1,687,100 36,353,000
Gardner, . . .	Lowe, . . .	Anthracite, Coke, . . .	5,225.05 19.36	Bituminous, . Coke, .	341.90 2,543.20	1,078,321	396,063,800
Gloucester, Greenfield, . . .	Lowe, . . .	Anthracite, Coke, . . .	1,296.62 473.25	1—	—	213,591	72,512,000
Haverhill, Ipswich, . . .	Lowe, . . .	Anthracite, Coke, . . .	1,862.00 1,771.50	Bituminous, . Anthracite screen- ings, .	127.00 286.00	63,905	20,331,500
	Lowe, . . .	Anthracite, Coke, . . .	1,744.00 1,744.00	Bituminous, . Screenings, .	340.00 887.70	297,259	106,749,900
	Lowe, . . .	Anthracite, Coke, . . .	4,610.00 418,720.00	Screenings, . Coke, .	22.37 2,085.46	210,583	78,298,000
	Kendall, . . .	Coke, Naphtha, . . .	—	Bituminous, . Screenings, .	224.00 390.00	1,263,047	449,625,000
				Bituminous, .	30.00	—	3,254,200

TABLE 9.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ended June 30, 1920:—

COMPANY.	Quantity used (Pounds).
Gregory, J. D. (Princeton),	5,000
Southeastern Mass. (Marion),	25,900

TABLE 10. — *Street Mains.*

During the year 47 companies laid about 45¼ miles of mains, varying in the several cases from 56 feet to about 4¼ miles. The following table shows the lengths and sizes of the mains in use as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.															Total Length in Feet.	LENGTH IN MILES AND FEET.		In-crease during Year (Feet.).	
	1½ and under	2	2½	3	4	6	8	10	12	14	16	18	20	24	30		36	42		
Adams,	24,750	13,180	—	8,439	40,008	9,586	422	—	900	—	—	—	—	—	—	—	—	18	2,245	2,525
Amesbury,	7,870	29,060	—	57,710	20,400	6,120	502	2,480	215	—	—	—	—	—	—	—	—	24	3,407	—
Amherst,	7,385	22,169	—	56,206	14,118	5,214	5,162	—	—	—	—	—	—	—	—	—	—	20	4,654	—
Arlington,	8,209	33,383	—	84,801	199,770	76,799	43,059	19,995	—	5,415	12	—	—	—	—	—	—	89	1,523	10,831
Athol,	4,277	19,403	—	5,876	16,362	12,444	2,636	1,490	—	—	—	—	—	—	—	—	—	11	4,428	811
Attleboro,	812	512	—	12,147	42,954	67,702	22,491	7,875	229	1,453	242	—	—	—	—	—	—	29	3,297	1,050
Beverly,	4,942	22,437	—	16,391	251,603	97,103	34,799	—	978	—	36	—	—	—	—	—	—	81	609	5,211
Blackstone,	6,469	3,312	—	2,465	3,826	8,255	—	—	—	—	—	—	—	—	—	—	—	4	3,207	—
Boston,	45,967	85,976	4,369	804,587	1,522,078	1,583,863	281,405	60,662	353,645	924	31,320	23,901	84,421	93,063	85,009	73,077	12,997	975	1,447	3,219
Brookton,	127,639	323,806	376	194,093	341,028	250,916	73,314	100	39,482	—	—	—	5,799	—	—	—	—	249	1,833	5,944
Cambridge,	7,224	10,787	201	247,256	319,663	174,647	43,329	4,299	93,117	—	28,825	—	8,402	24,941	2,686	1,045	—	183	242	6,530
Cape and Vineyard,	931	1,973	—	3,332	6,584	2,002	975	—	—	—	—	—	—	—	—	—	—	15	5,237	—
Charlestown,	1,971	14,298	—	140,682	88,655	33,141	17,311	7,519	21,531	301	15	—	16	3,135	—	—	—	62	1,209	479
Citizens' (Nantucket),	1,350	13,317	—	2,640	5,834	500	—	—	—	—	—	—	—	—	—	—	—	23	641	—
Citizens' (Quincy),	13,289	38,040	—	37,314	244,743	195,278	70,148	—	72,637	—	—	—	1,061	—	—	—	—	127	1,950	4,813
Clinton,	239	11,885	—	16,715	38,248	7,853	—	1,200	—	970	—	—	—	—	—	—	—	14	4,240	962
Dedham,	1,351	41,900	—	50,255	101,797	44,905	1,704	22,930	2,846	—	—	—	—	—	—	—	—	50	3,688	3,899
East Boston,	5,811	9,328	—	44,839	166,968	110,018	44,532	17,192	27,162	—	931	—	709	7,313	—	—	—	82	1,843	2,224
Easthampton,	—	24,974	—	44,082	17,622	6,626	6,454	—	—	—	—	—	—	—	—	—	—	18	4,718	6,712

¹ Includes 5,770 feet of unknown sizes.

² Includes 642 feet of 48-inch main and 941 feet of 54-inch main.

³ Includes 1,050 feet of 5-inch main.

Fall River, Fitchburg,	2,288 3,250	25,669 5,611	397 123	201 162	153 84	- -	- -	72 12	11 18	33 1	27 11	4 1	5 1	6 1	4 1	6 -	1 -	- -	28,877 9,275	1,039 277
Gardner,	401	588	350	21	62	-	-	-	1	1	1	-	-	-	-	-	-	1,368	61	
Gloucester,	1,726	1,958	176	128	32	-	-	22	8	6	9	-	-	-	-	-	-	4,032	107	
Greenfield,	825	2,052	88	96	27	-	-	8	12	3	-	-	-	-	-	-	-	3,117	135	
Gregory, J. D. (Princeton),	10	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-	
Haverhill,	5,442	7,741	236	204	78	-	-	1	37	4	10	12	6	3	1	-	-	13,775	635	
Ipswich,	6	202	27	4	1	-	-	-	1	-	-	-	-	-	-	-	-	258	7	
Lawrence,	118	1,862	25,355	368	285	199	-	-	59	7	17	29	8	3	-	5	-	28,315	996	
Leominster,	991	2,185	59	20	19	3	-	1	1	-	2	-	-	1	-	-	-	3,282	156	
Lexington,	136	261	13	9	3	-	-	-	2	-	6	-	-	-	-	-	-	418	33	
Lowell,	9,864	16,181	545	285	258	-	-	213	5	62	79	36	11	2	-	-	-	27,541	496	
Lynn,	1,886	30,468	923	636	80	-	-	1	47	13	21	49	-	11	3	-	1	34,139	920	
Malden,	6,213	28,690	223	271	180	-	-	1	68	12	11	10	6	4	1	2	-	35,692	531	
Marlborough-Hudson,	3,179	897	613	12	4	-	-	2	3	1	1	1	1	-	4	-	-	4,711	141	
Milford,	1	680	504	14	3	-	-	-	3	4	5	2	-	-	1	-	-	1,222	22	
New Bedford,	4	1,828	24,010	634	685	117	-	3	33	-	1	23	-	6	-	3	2	27,349	620	
Newburyport,	1,649	897	72	30	9	-	-	-	1	-	-	-	-	1	-	-	-	2,652	88	
Newton,	4,114	14,281	2,359	914	616	-	-	3	270	35	9	61	7	1	3	9	1	22,683	823	
North Adams,	2,286	2,149	38	27	1	-	-	12	3	5	1	5	1	3	-	-	3	4,534	104	
Northampton,	2,241	1,475	63	71	59	-	-	22	1	6	1	1	-	-	-	-	-	3,930	131	
North Attleborough,	1,808	63	29	24	16	-	-	-	4	-	4	-	-	-	-	-	-	1,948	149	
Norwood,	999	832	97	15	-	-	-	-	11	-	-	1	3	-	-	-	-	1,958	30	
Old Colony, Otis Co. (Ware),	-	5,847	136	15	129	-	-	-	18	5	-	1	-	-	-	-	-	6,151	345	
Pittsfield,	5	712	50	4	2	-	-	2	4	1	-	-	-	-	-	-	-	805	23	
Plymouth,	-	920	10,181	54	67	-	-	13	31	22	16	1	6	-	1	7	-	11,508	540	
Ware,	9	918	1,011	18	5	-	-	-	1	-	-	1	1	1	-	-	-	2,009	31	

5 Includes two 70-light meters.

⁴ Not given.

Includes one 120-light meter.

2 Includes one 25-light motor

19

TABLE 11. — *Meters* — Concluded.

COMPANY.	NUMBER AND SIZE OF METERS.																		Total Number in Use June 30, 1920.	Increase during the Year.
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	40 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	150 Light.	200 Light.	250 Light.	300 Light.	400 Light.	500 Light.		
Salem,	1	7,149	6,794	162	72	68	—	—	—	9	3	8	4	—	—	—	—	—	14,270	182
Southeastern Mass. (Marion),	—	33	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	33	81
Spencer,	—	467	391	14	9	—	—	—	—	—	—	—	—	—	—	—	—	—	885	14
Springfield,	—	9,825	34,642	377	304	93	—	141	116	6	4	109	1	—	—	—	—	—	45,711	1,250
Suburban (Revere),	—	77	11,646	255	139	29	—	—	—	7	1	—	1	—	—	—	—	—	12,156	196
Taunton,	2	6,736	967	277	57	72	—	83	13	3	7	19	5	6	—	—	—	—	8,247	241
Webster,	7	5,385	123	60	42	8	—	5	3	2	4	1	—	—	—	—	—	—	5,640	190
West Boston,	—	2,321	1,016	490	48	25	—	—	10	1	1	1	—	—	—	—	—	—	3,913	174
Williamstown,	—	282	241	9	9	—	—	4	—	1	1	3	—	—	—	—	—	—	549	58
Woburn,	5	1,054	149	33	9	2	—	—	5	2	1	—	—	—	—	—	—	—	1,260	23
Worcester County,	—	383	1,570	15	22	14	—	—	1	3	3	—	—	—	—	—	—	—	2,012	75
Worcester,	—	18,326	17,343	399	850	26	—	6	143	4	7	79	6	11	1	—	—	—	37,201	1,465
	204	204,787	486,844	27,433	11,645	5,144	4	423	2,160	517	541	939	272	174	93	115	2	35	741,336	18,956

1 Decrease.

TABLE 12. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1920, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
Boston, . . .	10,078	—	20	\$0.687	\$0.045
Cambridge, . .	305	—	2	2.046	1.103
Charlestown, . .	526	—	—	.782	—
Citizens' (Nantucket),	2	—	—	2.000	—
Citizens' (Quincy), .	221	—	—	.772	.177
East Boston, . .	904	—	18	.715	.019
Fall River, . .	394	—	21	1.050	—
Gloucester, . .	117	1	—	1.000	—
Haverhill, . .	628	10	—	1.758	.908
Lawrence, . .	13	—	10	.804	.034
Lowell, . . .	1,582	10	—	1.869	1.127
Lynn, . . .	70	—	—	1.151	—
New Bedford, . .	1,002	—	77	2.077	1.127
Newton, . . .	1,065	—	8	1.983	1.671
Worcester, . .	679	3	—	.764	—

TABLE 13. — *Analysis of Reported Income and Expenditures of the Larger Companies.*

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of these companies, the Beverly Gas and Electric Company, Charlestown Gas and Electric Company, Fitchburg Gas and Electric Light Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company, North Adams Gas Light Company, Suburban Gas and Electric Company, Webster and Southbridge Gas and Electric Company and Holyoke Municipal Plant sell electricity as well as gas; consequently, the total income, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the gas unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 431 gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 425 and 428 give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of Company.	COMPANY.	GAS INCOME.						TOTAL INCOME.		Income from Sources other than Gas Business, including Net Income from Electric Business.	TOTAL INCOME FOR YEAR.		No. of Company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	Amount.	Per M sold.	Amount.		Per M sold.		
1	Arlington,	\$259,800 22	—	\$16,928 37	—	\$5,607 35	—	—	—	—	\$282,335 94	\$1.24804	1
2	Attleboro,	148,210 12	—	—	—	5,033 35	—	—	—	—	153,243 47	1.31680	2
3	Beverly,	185,748 75	—	—	\$3,923 94	4,638 08	\$194,310 77	\$1.50476	\$85,173 76	—	279,484 53	—	3
4	Boston,	6,308,845 42	\$96,191 30	1,184,977 05	16,853 38	37,139 23	—	—	—	—	7,644,011 38	.91394	4
5	Brockton,	727,588 70	—	28,406 05	52,733 19	11,898 23	—	—	—	—	820,626 17	1.64519	5
6	Cambridge,	1,338,575 00	8,491 39	330 88	235,922 14	13,245 76	—	—	—	—	1,596,565 17	1.31279	6
7	Charlestown,	397,603 91	4,719 62	—	165,585 75	21,587 17	589,496 45	1.56857	55,885 87	—	645,382 32	—	7
8	Citizens' (Quincy),	345,828 37	3,274 29	—	—	4,934 54	—	—	—	—	354,037 20	1.32862	8
9	Dedham,	141,234 38	—	—	—	4,147 47	—	—	—	—	145,381 85	1.25778	9
10	East Boston,	632,210 13	9,432 56	107 52	60 04	26,585 68	—	—	—	—	668,395 93	1.04395	10

11	Fall River,	798,940	16	5,479	18	4,566	31	155,781	16	2,349	17	-	-	-	968,115	98	1,26440	11
12	Fitchburg,	271,226	42	-	-	-	-	35,430	81	13,921	39	320,578	62	1,52462	465,628	94	-	12
13	Gloucester,	135,595	04	1,190	20	-	-	62	25	8,213	34	-	-	-	145,060	83	1,43099	13
14	Haverhill,	412,709	99	9,010	63	-	-	10,400	47	9,888	43	-	-	-	442,009	52	1,07021	14
15	Holyoke, ¹	365,214	22	2,826	24 ²	-	-	8,725	74	553	31	377,319	51	1,40590	495,732	80	-	15
16	Lawrence,	795,319	74	252	65	-	-	101,596	71	1,533	48	898,702	58	1,40103	1,124,592	67	-	16
17	Lowell,	993,112	96	34,458	68	-	-	137,452	05	40,387	67	-	-	-	1,205,411	36	1,49018	17
18	Lynn,	1,126,802	87	1,083	39	430	40	59,670	65	14,063	72	1,202,051	03	1,20291	1,563,040	03	-	18
19	Malden,	1,023,361	56	-	-	229,300	06	57,776	43	14,090	11	-	-	-	1,324,528	16	1,17323	19
20	New Bedford,	876,674	90	40,521	15	-	-	26,808	34	16,276	42	960,280	81	1,19244	1,583,369	28	-	20
21	Newton,	897,804	56	5,975	34	79	79	-	-	37,664	95	-	-	-	941,524	64	1,06055	21
22	North Adams,	121,274	09	-	-	53,899	59	734	25	1,071	83	176,979	76	1,10644	245,266	75	-	22
23	Northampton,	129,091	10	-	-	-	-	3,664	74	6,502	77	-	-	-	139,258	61	1,34391	23
24	Old Colony,	199,102	77	-	-	-	-	327	16	6,350	40	-	-	-	205,780	33	1,86517	24
25	Pittsfield,	396,778	95	-	-	-	-	6,780	40	642	00	-	-	-	404,201	35	1,36632	25
26	Salem,	375,697	12	-	-	-	-	15,375	08	10,144	93	-	-	-	401,217	13	1,28432	26
27	Springfield,	1,452,744	77	-	-	34,059	81	118,057	36	12,518	17	-	-	-	1,617,380	11	1,19586	27
28	Suburban,	339,663	90	890	40	-	-	-	-	2,187	90	342,742	20	1,20891	461,567	86	-	28
29	Taunton,	265,427	57	-	-	97,327	66	35,763	41	1,114	42	-	-	-	399,633	06	1,23523	29
30	West Boston,	61,899	17	-	-	89,549	61	3,720	24	3,337	09	-	-	-	158,506	11	.99308	30
31	Webster,	145,355	11	-	-	-	-	-	-	3,262	49	148,617	60	1,42769	218,892	60	-	31
32	Worcester,	1,331,232	86	6,168	92	-	-	27,594	58	16,502	12	-	-	-	1,381,498	48	1,32056	32

¹ Municipal plant for fiscal year 1920.² From municipal buildings.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

No. of Company.	COMPANY.	COAL.		ENRICHERS.		PURIFIERS.		WATER.		No. of Company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	
1	Arlington,	\$43,211 79	17 384	\$46,538 34	18 722	\$456 27	.184	\$245 27	.099	1
2	Attleboro,									2
3	Beverly,	29,820 44	19 827	23,542 13	15 653	449 01	.299	343 14	.298	3
4	Boston,	1,482,404 49	24 248	876,016 04	14 328	22,941 85	.375	15,648 72	.256	4
5	Brookton,	135,237 22	28 033	92,300 54	14 862	2,842 77	.513	4,167 10	.753	5
6	Cambridge,	512,339 11	40 438	73,558 09	5 837	11,801 44	.933	4,889 00	.886	6
7	Charlestown,	282,984 02	67 146			300 98	.080	2,281 52	.511	7
8	Citizens' (Quincy),									8
9	Dedham,									9
10	East Boston,	1,282 67	1 196 ¹					96 40	.015 ¹	10
11	Fall River,	288,915 69	34 907	68,639 27	8 293	3,905 10	.472	685 32	.083	11
12	Fitchburg,	98,482 21	42 708	16,793 86	7 283	187 67	.081	1,421 39	.617	12
13	Gloucester,	25,943 88	24 304	22,037 47	20 644	55 53	.052	766 80	.718	13
14	Haverhill,	98,096 39	21 817	78,770 72	17 519	598 65	.133	2,219 44	.494	14
15	Holyoke, ²	142,819 20	48 224	81,325 40	27 460	876 94	.296	529 83	.179	15
16	Lawrence,	334,444 49	46 716	52,057 07	7 271	7,710 86	1 077	2,331 44	.326	16
17	Lynn,	367,139 43	44 652	60,415 57	7 348	4,553 41	.554	2,184 05	.266	17
18	Lyons,	290,643 53	26 619	154,418 88	14 143	4,280 21	.392	4,140 26	.379	18
19	Malden,	297,508 91	25 421	195,108 27	16 671	2,026 75	.173	6,073 53	.570	19
20	New Bedford,	212,926 44	24 558	186,221 60	21 478	3,783 52	.436	2,285 06	.264	20
21	Newton,									21
22	North Adams,	33,679 94	20 015	38,359 23	22 795	268 08	.159			22
23	Northampton,	33,801 26	29 983	13,157 10	11 671	259 13	.230	267 71	.237	23
24	Old Colony,	34,219 38	27 634	22,858 78	18 460	1,813 99	1 465	916 45	.740	24
25	Pittsfield,	86,585 05	27 706	81,457 89	25 946	778 23	.248	1,481 34	.472	25
26	Salem,	94,873 11	30 369	40,678 42	13 021	600 00	.192	1,493 00	.478	26
27	Springfield,	390,105 76	27 571	191,985 71	13 569	6,300 00	.445	4,712 10	.333	27
28	Suburban,									28
29	Taunton,	158,171 36	44 726	32,658 06	9 235	1,949 16	.551	280 90	.079	29
30	West Boston,	40,679 80	24 057	17,548	17 548	1,109 98	.656	500 84	.296	30
31	Webster,	35,032 03	31 161	28,455 28	25 311	640 43	.570	822 42	.731	31
32	Worcester,	269,824 42	24 566	201,460 30	18 342	303 07	.028	8,332 29	.759	32

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — *Continued.*
 (a) *Expenses of Manufacture — Continued.*

No. of Company.	COMPANY.	WAGES.		STATION EXPENSES, TOOLS, ETC.		REPAIRS AND RENEWALS.				No. of Company.
		Amount.	Per M (Cents).	Amount.	Per M (Cents).	WORKS' STRUCTURES.		MACHINERY AND EQUIP- MENT.		
						Amount.	Per M (Cents).	Amount.	Per M (Cents).	
1	Arlington,	\$17,912 69	7.206	\$2,554 31	1.028	\$2,310 70	.930	\$3,174 21	1.277	1
2	Attleboro,									2
3	Beverly,	19,198 36	12.764	1,144 69	.761	8,420 25	5.598	9,720 80	6.463	3
4	Boston,	455,018 97	7.442	47,689 89	.780	9,364 99	.153	296,878 21	4.856	4
5	Brockton,	148,408 12	26.800	8,888 90	1.605	3,546 54	.640	18,892 02	3.412	5
6	Cambridge,	108,711 92	8.591	1,124 24	.089	10,168 76	.803	141,889 79	11.213	6
7	Charlestown,	66,110 40	15.687	2,331 03	.553	29,873 46	7.088			7
8	Citizens' (Quincy),									8
9	Dedham,			433 50	.333 ¹			1,494 83	1.149 ¹	9
10	East Boston,	7,481 99	1.143 ¹	119 01	.018 ¹	510 33	.078 ¹			10
11	Fall River,	98,867 34	11.945	7,105 97	.859	5,079 12	.614	25,752 72	3.111	11
12	Fitchburg,	29,176 52	12.653	15,226 59	6.603	1,840 72	.798	16,902 67	7.330	12
13	Gloucester,	15,300 31	14.333	2,086 42	1.954	1,688 10	1.581	2,592 39	2.429	13
14	Haverhill,	35,946 37	7.995	2,295 78	.511	1,182 49	.263	6,660 42	1.481	14
15	Holyoke, ²	66,998 77	22.623	2,881 16	.973	4,434 99	1.498	27,815 14	9.392	15
16	Lawrence,	135,097 11	18.871	9,780 39	1.366	25,327 84	3.538	20,536 95	2.869	16
17	Lowell,	164,367 52	19.990	15,073 75	1.833			51,582 26	6.273	17
18	Lynn,	107,761 59	9.870	26,622 30	2.438	11,389 63	1.043	97,535 08	8.933	18
19	Malden,	143,064 54	12.224	15,241 50	1.302	12,320 94	1.070	37,080 00	3.168	19
20	New Bedford,	79,197 78	9.135	20,248 83	2.335	19,498 57	2.249	28,791 32	3.321	20
21	Newton,			12,852 07	1.410 ¹	6,684 84	.733 ¹	3,593 18	.394 ¹	21
22	North Adams,	13,634 08	8.102	1,469 57	.874	534 92	.318	1,766 94	1.050	22
23	Northampton,	24,388 09	21.633	3,486 63	3.093	895 21	.794	2,289 63	2.031	23
24	Old Colony,	11,116 22	8.977	1,686 93	1.362	899 05	.726	2,185 90	1.765	24
25	Pittsfield,	37,293 78	11.879	941 22	1.300	3,300 50	1.051	22,069 84	7.030	25
26	Salem,	37,681 78	12.063	5,255 91	1.682			32,853 10	10.516	26
27	Springfield,	184,166 40	13.016	24,158 06	1.707	32,650 38	2.308	66,924 75	4.730	27
28	Suburban,					41 90	.014 ¹			28
29	Taunton,	38,847 92	10.985	1,650 71	.467	23,522 03	6.651	10,609 44	3.000	29
30	West Boston,	19,954 41	11.801	79 39	.047			5,109 14	3.021	30
31	Webster,	7,755 86	6.925	369 31	.328	270 91	.241	988 09	8.879	31
32	Worcester,	168,463 09	15.338	84,024 29	7.650	4,942 02	.450	119,890 56	10.915	32

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	TOTAL COST OF MANU- FACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDERS.		No. of Company.
		Amount.	Per M made (Cents).	Amount.	Per M made (Cents).	Amount.	Per M bought (Cents).	Amount.	Per M sold (Cents).	
1	Arlington.	\$116,403 58	46.830	\$116,403 58	46.830	\$79 79	94.988	\$116,483 37	51.491	1
2	Attleboro.	—	—	—	—	97,327 66	80.009	97,327 66	83.632	2
3	Beverly.	92,638 82	61.593	88,714 88	58.985	—	—	97,327 66	83.632	3
4	Boston.	3,206,053 16	52.438	3,189,194 78	52.162	—	—	88,714 88	68.701	4
5	Brookton.	424,283 21	76.618	371,550 02	67.096	—	—	4,067,558 54	48.633	5
6	Cambridge.	864,782 35	68.340	628,860 21	49.696	169 29	110.000	371,550 02	74.488	6
7	Charlestown.	383,941 41	91.101	218,355 66	51.811	1,005 97	79.776	629,029 50	51.723	7
8	Citizens' (Quincy).	—	—	—	—	172,879 08	64.395	219,361 63	58.369	8
9	Dedham.	—	—	71,667 43	55.095 ¹	69,739 10	53.613	172,879 08	64.878	9
10	East Boston.	—	—	405,788 16	61.975 ¹	396,357 80	60.535	71,667 43	62.004	10
11	Fall River.	498,950 53	60.284	342,169 37	41.341	—	—	405,788 16	63.379	11
12	Fitchburg.	180,031 63	78.073	144,600 82	62.708	—	—	342,169 37	44.689	12
13	Gloucester.	70,470 90	66.015	70,408 65	65.937	—	—	144,600 82	68.770	13
14	Haverhill.	225,770 26	50.213	215,369 79	47.900	—	—	70,408 65	69.456	14
15	Holyoke. ²	327,681 43	110.645	318,955 69	107.699	—	—	215,369 79	52.146	15
16	Lawrence.	665,315 99	82.034	485,689 44	67.843	—	—	318,955 69	118.844	16
17	Lowell.	696,791 48	80.916	527,863 94	64.199	—	—	485,689 44	75.717	17
18	Lynn.	709,224 44	60.599	637,120 83	58.352	—	—	527,863 94	63.758	18
19	Malden.	552,953 12	63.776	651,448 01	55.662	438 40	107.980	637,120 83	63.758	19
20	New Bedford.	—	—	526,144 78	60.684	—	—	651,886 41	57.742	20
21	Newton.	89,712 76	53.313	576,912 98	63.271 ¹	553,782 89	60.734	526,144 78	65.335	21
22	North Adams.	78,544 76	69.672	88,978 51	52.876	—	—	576,912 98	64.985	22
23	Northampton.	75,696 70	61.129	74,880 02	66.421	—	—	88,978 51	55.627	23
24	Old Colony.	234,307 85	74.632	75,369 54	60.865	—	—	74,880 02	55.627	24
25	Pittsfield.	213,435 32	68.322	227,527 45	72.472	—	—	75,369 54	68.314	25
26	Salem.	901,003 16	63.679	198,060 24	63.400	430 40	100.00	227,527 45	76.911	26
27	Springfield.	—	—	782,945 80	55.335	—	—	198,490 64	71.030	27
28	Suburban.	267,689 58	75.694	229,172 67	78.941	229,130 77	78.927	782,945 80	57.889	28
29	Taunton.	97,105 42	65.581	231,926 17	65.581	—	—	229,172 67	80.833	29
30	West Boston.	74,364 33	66.146	93,386 18	55.226	—	—	231,926 17	71.686	30
31	Woburn.	—	—	74,364 33	66.146	—	—	93,386 18	58.509	31
32	Worcester.	857,240 04	78.048	829,645 46	75.535	—	—	74,364 33	71.438	32
								829,645 46	79.305	32

¹ Per M bought.² Municipal plant.

2. OPERATING EXPENSES — Continued.
(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES.		TOOLS AND APPLIANCES.		GAS STOVES.		REPAIRS OF MAINS AND SERVICES.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$10,321 41	4.562	\$6,066 25	2.682	\$4,086 21	1.806	\$3,280 85	1.450	1
2	Attleboro,	10,966 94	9.424	3,636 14	3.124			916 75	.788	2
3	Beverly,	2,106 47	1.632	6,042 31	4.679	2,026 16	1.569	7,135 90	5,526	3
4	Boston,	452,740 30	5.413	28,187 15	.337	7,938 08	.095	309,919 92	3,706	4
5	Brookton,	50,012 05	10.026	394 95	.079			12,385 19	2,483	5
6	Cambridge,	94,691 73	7.786	36,182 65	2.975	11,087 44	.912	32,222 93	2,649	6
7	Charlestown,	24,494 98	6.518	3,307 23	.880			12,873 47	3,425	7
8	Citizens' (Quincy),	26,046 13	9.775	1,030 81	.387	1,283 41	.482	13,568 39	1,339	8
9	Dedham,	1,681 01	1.454					2,477 69	2,144	9
10	East Boston,	32,248 28	5.037	6,801 91	1.062	7,310 68	1.142	7,207 55	1,126	10
11	Fall River,	26,018 01	3.398	434 74	.057	3,811 39	.498	20,537 33	2,682	11
12	Fitchburg,	12,152 39	5.779	5,586 02	2.657	471 55	.224	1,191 42	2,567	12
13	Gloucester,	4,006 78	3.953	2,200 02	2.170	645 61	.637	2,987 46	2,947	13
14	Haverhill,	8,014 05	2.183	8,793 71	3.129	2,985 88	.723	4,243 11	1,027	14
15	Holyoke,	8,603 30	3.206	8,615 27	3.210	3,389 75	1.263	2,106 49	1,785	15
16	Lawrence,	17,229 69	2.686			7,386 75	1.152	21,570 78	3,363	16
17	Lowell,	27,954 23	3.456	3,135 44	.388	16,301 91	2.015	8,971 68	1,109	17
18	Lynn,	57,471 75	5.751	25,498 58	2.552	10,566 56	1.057	29,547 04	2,957	18
19	Malden,	65,072 66	5.764	27,269 16	2.415	12,943 25	1.146	15,845 46	1,404	19
20	New Bedford,	66,301 42	8.233	14,679 27	1.823			3,163 57	.393	20
21	Newton,	30,027 98	3.382	3,190 94	.359	25,465 30	2.869	31,420 87	3,539	21
22	North Adams,	5,267 48	3.293	1,741 94	1.089	2,513 03	1.571	5,942 89	3,715	22
23	Northampton,	3,634 23	3.508	821 86	.793	1,510 72	1.458	1,702 92	1,643	23
24	Old Colony,	5,323 96	4.826	802 52	.727	1,392 62	1.262	4,503 90	4,082	24
25	Pittsfield,	12,873 64	4.352	5,680 45	1.920	1,714 83	.580	8,284 45	2,800	25
26	Salem,	7,559 24	2.705			1,745 09	.635	7,405 67	2,650	26
27	Springfield,	81,775 39	6.046	36,206 95	2.677	47,093 59	3.482	10,204 58	7,55	27
28	Suburban,	16,340 99	5.764	11,868 33	4.186			2,848 34	1,004	28
29	Taunton,	18,627 25	5.758	3,990 35	1.233	3,257 55	1.149	2,273 97	1,703	29
30	West Boston,	5,363 21	3.360	834 59	.523			2,186 14	1,370	30
31	Webster,	6,710 30	6.446	287 74	.276	1,944 03	1.218	3,037 34	2,918	31
32	Worcester,	37,489 28	3.584	26,707 27	2.553	14,504 42	1.386	24,546 96	2,346	32

1 Municipal plant.

2. OPERATING EXPENSES — Continued.
(b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	REPAIRS AND RENEWALS OF METERS.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington.	\$2,082 09	1.186	—	—	—	—	\$26,436 81	11.686	1
2	Attleboro.	528 66	4.454	—	—	\$1,053 15	.905	17,101 64	14.695	2
3	Beverly.	5,431 02	4.206	—	—	—	—	22,741 86	17.612	3
4	Boston.	242,721 60	2,902	\$6,259 08	.075	42,943 06	.513	1,090,709 19	13.041	4
5	Brockton.	7,296 31	1.463	—	—	—	—	1,090,709 19	13.041	5
6	Cambridge.	33,184 96	2,729	4,578 63	.376	—	—	70,088 50	14.051	6
7	Charlestown.	2,634 36	2.761	—	—	—	—	211,948 34	17.427	7
8	Citizens' (Quincy).	5,833 32	2.189	749 99	.281	655 15	.246	43,310 04	11.524	8
9	Dedham.	2,190 80	1.895	—	—	258 04	.223	39,167 20	14.699	9
10	East Boston.	14,273 12	2.229	245 72	.039	1,788 65	.279	6,607 54	5.716	10
11	Fall River.	29,187 21	3.812	—	—	—	—	69,875 91	10.914	11
12	Fitchburg.	1,925 25	1.218	—	—	—	—	79,988 68	10.447	12
13	Gloucester.	1,925 63	1.899	—	—	—	—	21,963 63	10.445	13
14	Haverhill.	9,909 70	2.399	4,654 07	1.127	—	—	11,765 50	11.606	14
15	Holyoke.	12,068 43	4.497	—	—	—	—	39,600 52	9.588	15
16	Lawrence.	23,152 49	3.609	1,072 07	.167	—	—	34,783 24	12.961	16
17	Lowell.	25,055 56	3.098	20,781 91	2.569	—	—	70,411 78	10.977	17
18	Lynn.	29,101 74	2.912	—	—	—	—	102,200 73	12.635	18
19	Malden.	21,888 49	1.939	—	—	—	—	152,185 67	15.229	19
20	New Bedford.	13,519 44	1.678	21,991 68	2.731	—	—	143,019 02	12.668	20
21	Newton.	11,778 28	1.327	15,329 50	1.727	—	—	119,655 38	14.858	21
22	North Adams.	1,689 93	1.057	—	—	—	—	117,212 87	13.203	22
23	Northampton.	1,597 08	1.541	—	—	—	—	17,155 27	10.725	23
24	Old Colony.	2,453 81	2.224	—	—	2,104 47	1.908	9,266 81	8.943	24
25	Pittsfield.	7,456 32	2.520	—	—	—	—	16,581 28	15.029	25
26	Salem.	7,842 45	2.806	—	—	—	—	30,009 69	12.172	26
27	Springfield.	18,645 88	1.370	—	—	—	—	24,581 45	8.706	27
28	Sturtevant.	3,137 17	1.812	—	—	—	—	193,926 39	14.339	28
29	Taunton.	2,041 32	.631	—	—	—	—	39,452 38	13.915	29
30	West Boston.	2,174 80	2.047	—	—	—	—	26,932 89	8.325	30
31	Webster.	2,130 34	1.644	—	—	—	—	10,602 77	6.643	31
32	Worcester.	17,200 20	1.644	—	—	—	—	12,165 72	11.687	32
								120,448 13	11.513	32

¹ Municipal plant.

2. OPERATING EXPENSES — *Concluded.*
(c) Office and Other Operating Expenses.

No. of Company.	COMPANY.		OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of Company.
	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).			
1	Arlington,	\$33,433 89	14.779	\$17,274 99	7.636	\$5,047 08	2.231	\$198,676 14	87.823	1	
2	Attleboro,	8,900 51	7.648	7,123 84	6.122	1,844 72	1.585	132,298 37	113.682	2	
3	Beverly,	20,760 30	16.077	13,900 32	10.765	2,859 44	2.214	148,976 80	115.369	3	
4	Boston,	410,350 60	4.906	672,433 99	8.040	203,937 09	2.438	6,444,989 41	77.058	4	
5	Brockton,	92,604 88	18.565	50,202 91	10.065	27,811 91	5.576	612,258 22	122.745	5	
6	Cambridge,	19,641 63	6.549	118,929 29	9.779	49,561 80	4.075	1,089,110 56	88.553	6	
7	Charlestown,	19,883 09	5.291	34,376 69	9.147	14,973 53	3.984	331,904 98	88.315	7	
8	Citizens' (Quincy),	28,136 35	10.559	30,421 75	11.416	4,854 61	1.822	275,458 99	107.319	8	
9	Dedham,	25,672 42	22.211	7,593 23	6.569	1,178 29	1.019	112,718 91	97.519	9	
10	East Boston,	70,112 03	10.950	39,985 00	6.245	13,496 95	2.108	599,258 05	93.596	10	
11	Fall River,	71,225 02	9.302	95,043 70	12.413	7,418 29	.969	595,845 06	77.820	11	
12	Fitchburg,	24,659 77	11.728	21,320 71	10.140	4,129 74	1.964	216,674 67	103.047	12	
13	Gloucester,	17,270 07	17.037	12,152 10	11.988	3,352 54	3.307	114,948 86	113.394	13	
14	Haverhill,	58,324 16	14.122	34,759 40	8.416	10,075 49	2.440	358,129 36	86.712	14	
15	Holyoke,	26,033 71	9.700	—	—	1,633 01	.608	381,403 65	142.113	15	
16	Lawrence,	44,853 77	6.992	71,392 59	11.130	12,268 41	1.912	684,615 99	106.728	16	
17	Lowell,	21,576 95	2.667	86,404 92	10.689	29,829 72	3.688	707,936 26	94.936	17	
18	Lynn,	47,191 23	4.723	81,981 62	8.204	26,924 94	2.694	945,404 29	94.608	18	
19	Malden,	45,450 74	4.026	112,031 10	9.924	19,610 32	1.737	971,997 59	86.097	19	
20	New Bedford,	42,969 07	5.336	60,600 16	7.525	8,633 94	1.072	758,003 33	94.126	20	
21	New Boston,	61,791 12	6.960	36,879 50	4.154	14,291 84	1.610	807,088 31	90.912	21	
22	Newton,	13,888 89	8.683	7,147 66	4.469	2,383 27	1.490	129,553 60	80.994	22	
23	North Adams,	14,908 10	14.387	6,467 16	6.241	2,635 27	2.543	108,157 36	104.377	23	
24	Northampton,	23,673 20	21.457	18,525 15	16.791	2,194 80	1.989	136,343 97	123.580	24	
25	Pittsfield,	32,108 07	10.853	19,190 03	6.487	4,462 73	1.509	319,297 97	107.932	25	
26	Salem,	32,215 85	11.529	36,008 39	12.886	6,278 55	2.247	297,574 88	106.488	26	
27	Springfield,	58,855 76	4.352	121,303 72	8.969	32,894 66	2.432	1,189,926 33	87.981	27	
28	Suburban,	18,765 12	6.619	15,189 15	5.357	2,417 51	.853	304,996 93	107.577	28	
29	Taunton,	10,305 69	3.185	17,828 16	5.510	3,848 62	1.190	290,841 53	89.896	29	
30	West Boston,	9,661 24	6.053	7,575 50	4.746	5,920 80	3.709	127,146 49	79.060	30	
31	Webster,	8,154 23	7.833	8,302 55	7.976	3,226 33	3.099	106,213 16	102.033	31	
32	Worcester,	73,902 57	7.064	92,171 60	8.811	20,156 30	1.927	1,136,324 06	108.620	32	

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	BALANCE FROM YEAR'S OPERATION.		INTEREST.		No. of Company.
		Amount.	Per M sold (Cents).	Amount.	Per M sold (Cents).	
1	Arlington,	\$83,659 80	36.981	\$27,466 01	12.141	1
2	Attleboro,	20,945 10	17.998	46 89	.040	2
3	Beverly,	126,583 79	—	4,777 83	—	3
4	Boston,	1,182,068 59	14.133	277,656 67	3.320	4
5	Brockton,	155,634 76	31.202	47,400 14	9.503	5
6	Cambridge,	271,532 47	22.327	26,361 44	2.167	6
7	Charlestown,	147,891 59	—	19,947 13	—	7
8	Citizens' (Quincy),	78,511 38	29.464	10,722 38	4.024	8
9	Dedham,	32,662 94	28.259	6,846 86	5.924	9
10	East Boston,	68,977 99	10.773	27,936 95	4.363	10
11	Fall River,	215,489 76	28.144	2,511 92	.328	11
12	Fitchburg,	213,523 46	—	43,137 24	—	12
13	Gloucester,	30,049 72	29.643	3,760 09	3.709	13
14	Haverhill,	73,479 69	17.791	8,376 93	2.028	14
15	Holyoke,	105,601 41	—	31,066 55	—	15
16	Lawrence,	338,379 97	—	37,123 00	—	16
17	Lowell,	300,023 05	37.090	81,026 55	4.589	17
18	Lynn,	557,965 09	—	23,233 36	—	18
19	Malden,	294,734 14	26.108	74,031 87	6.557	19
20	New Bedford,	708,557 61	—	219,880 88	—	20
21	Newton,	134,441 13	15.144	37,534 95	4.228	21
22	North Adams,	114,978 90	—	31,033 17	—	22
23	Northampton,	27,436 51	26.477	4,318 58	4.168	23
24	Old Colony,	69,109 20	62.640	37,011 90	33.547	24
25	Pittsfield,	78,122 98	26.408	18,176 44	6.144	25
26	Salem,	88,267 17	31.586	19,713 74	7.055	26
27	Springfield,	309,396 42	22.876	62,504 87	4.621	27
28	Suburban,	156,571 03	—	14,086 25	—	28
29	Taunton,	73,208 72	22.628	20,231 41	6.253	29
30	West Boston,	43,030 30 ²	26.959	6,506 88	4.077	30
31	Webster,	112,679 44	—	28,517 85	—	31
32	Worcester,	217,579 84	20.798	158,749 35	15.175	32

¹ Municipal plant.² Includes surplus transferred Dec. 31, 1919, from Framingham Gas, Fuel and Power Company, \$9,134.04, and Natick Gas Light Company, \$6,256.88.

3. NET EARNINGS AND THEIR APPLICATION — *Continued.*

COMPANY.		DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION AND RESERVES.			BALANCE.		No. of Company.
		Amount.	Rate Per Cent.	Per M sold (Cents).	Amount.	Per M (Cents).	Amount, 1920.	Amount, 1919.		
1	Arlington,	\$36,000 00	8	15.914	\$20,846 27	9.215	\$652 48 ¹	\$492 04 ¹	1	
2	Attleboro,	13,920 00	12	11.961	9,722 12	8.354	2,743 91 ¹	733 73 ¹	2	
3	Beverly,	82,500 00	12	—	17,709 07	—	21,596 89	4,240 48	3	
4	Boston,	1,058,722 00	7	12.658	72,485 72	.867	226,795 80 ¹	1,442 41	4	
5	Brookline,	—	—	—	121,610 06	24.380	13,375 44 ¹	3,446 12	5	
6	Cambridge,	168,000 00	10	13.814	69,087 66	5.681	8,083 37	8,807 91	6	
7	Charlestown,	90,000 00	15	—	26,968 11	—	10,976 35	10,976 35 ¹	7	
8	Citizens' (Quincy),	90,000 00	10	20.832	995 09	.374	11,283 91	8,489 55	8	
9	Dedham,	55,510 00	7	13.492	12,458 31	10.778	2,237 23 ¹	7,626 04 ¹	9	
10	East Boston,	15,995 00	10	13.492	2,611 69	.408	3,929 35	20,115 03 ¹	10	
11	Fall River,	34,500 00	6	5.388	2,611 69	4.043	46,783 01	33,638 86 ¹	11	
12	Fitchburg,	135,240 00	12	17.663	30,554 83	—	26,617 59	1,540 14	12	
13	Gloucester,	88,800 00	10	—	54,968 63	—	6,105 13 ¹	37,754 54 ¹	13	
14	Haverhill,	23,650 00	11	23.330	8,744 76	8.626	11,541 44	96,815 77	14	
15	Holyoke, ²	52,653 25	9	12.749	908 07	.220	48,733 43 ¹	10,953 52 ¹	15	
16	Lawrence,	—	—	—	118,614 00	—	53,043 90	74,760 09 ¹	16	
17	Lowell,	175,000 00	7	—	29,269 52	—	8,354 59	113,118 87 ¹	17	
18	Lynn,	120,000 00	12	14.835	134,545 46	16.633	52,039 06	92,839 26 ¹	18	
19	Malden,	325,000 00	20	—	157,692 67	—	22,231 66	28,650 44	19	
20	Malden,	145,985 00	7	12.931	52,505 61	4.651	85,776 41	2,991 80	20	
21	New Bedford,	286,200 00	12	—	206,700 32	—	34,038 77	5,105 25 ¹	21	
22	Newton,	44,800 00	8	5.046	18,067 41	2.035	1,002 19 ¹	5,695 96	22	
23	North Adams,	48,000 00	12	15.023	36,947 92	—	4,494 90	2,994 72	23	
24	Northampton,	15,567 50	10	—	33,055 53	2.949	8,563 52	36,488 74 ¹	24	
25	Old Colony,	—	—	—	34,026 00	30.841	7,650 83	69,569 19 ¹	25	
26	Pittsfield,	48,000 00	8	16.225	7,318 60	1.144	37,389 04 ¹	6,463 67 ¹	26	
27	Salem,	53,584 00	8	19.175	54,440 59	2.619	8,224 10	20,811 11 ¹	27	
28	Springfield,	229,840 00	10 ¹	16.994	50,810 68	—	1,616 88	32 07 ¹	28	
29	Suburban,	83,450 00	10	—	18,360 43	5.675	4,973 06	11,884 99 ¹	29	
30	Taunton,	33,000 00	10	10.200	9,086 76	5.693	14,297 50 ¹	3,264 81	30	
31	West Boston,	22,463 60	9 ¹	14.074	50,459 09	—	58,530 49	—	31	
32	Webster,	48,000 00	8	—	500 00	.048	—	—	32	
32	Worcester,	—	—	—	—	—	—	—	32	

¹ Deficit.² Municipal plant.

APPENDIX F. — ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ended June 30, 1920.*

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Abington and Rockland,	\$283,500	151	141	\$273,300	\$22,680 00	8
Agawam,	45,000	5	5	45,000	2,700 00	6
Amesbury,	305,000	254	235	289,500	27,450 00	9
Attleboro,	275,000	86	81	262,800	46,750 00	17
Ayer,	30,000	4	3	29,900	4,500 00	15
Block Plant (Boston),	9,500	3	3	9,500	—	— ¹
Cambridge,	1,000,000	160	144	986,100	200,000 00	20
Central Massachusetts Electric,	470,500	5	5	470,500	36,731 25	9 ²
Central Massachusetts Power (Palmer), ³	225,000 ⁴	—	—	—	33,000 00	— ⁵
Charlomet,	3,000	3	3	3,000	—	— ¹
Chester,	5,000	4	4	5,000	300 00	6
Eastern Massachusetts,	150,000	1	1	150,000	15,000 00	10
Edison (Boston),	22,528,000	6,797	5,927	20,348,300	2,703,360 00	12
Edison (Brockton),	2,066,400	701	673	2,008,000	233,012 00	13 ⁶
Fall River,	2,800,000	983	901	2,655,000	207,198 00	8 ⁷
Franklin County Power,	— ³	—	—	—	6,750 00	— ⁸
Franklin (Turners Falls),	75,000	23	21	71,500	5,250 00	7
Gardner,	282,600	165	157	273,200	18,369 00	— ⁹
Gloucester,	314,200	107	102	304,600	37,704 00	12
Greenfield,	1,035,260 ¹⁰	436	407	1,006,060	82,243 00	8 ¹¹

Harvard,	12,000	3	2	11,900	600 00	5
Haverhill,	941,900	352	309	845,300	94,190 00	10
Huntington,	5,000	4	4	5,000	-	- 1
Lee,	30,000	22	19	28,800	2,400 00	8
Leominster,	220,000	3	2	219,900	22,000 00	10
Lowell,	1,176,400	504	464	1,116,800	117,640 00	10
Ludlow,	45,000	6	6	45,000	2,700 00	6
Malden,	1,068,000	42	42	1,068,000	128,160 00	12
Manchester,	205,800	51	48	192,600	12,348 00	6
Marlborough,	361,700	106	101	358,200	39,787 00	11
Milford,	132,500	4	3	132,400	19,875 00	15
Mill River (Williamsburg),	15,000	4	3	14,900	1,350 00	9
New England Power,	7,899,200	1,741	990	6,180,800	540,947 50	- 12
Northampton,	117,400	3	2	117,300	49,308 00	42
Norton,	8,000	3	3	8,000	640 00	8
Pepperell,	- 13	-	-	-	-	-
Pittsfield,	500,000	177	156	450,700	50,000 00	10
Plymouth,	400,000	72	72	400,000	32,000 00	8
Provincetown,	70,000	3	3	70,000	4,050 00	6 1/4 14
Quincy,	400,000	102	98	390,600	39,000 00	12 1/5 15

¹ No dividend declared.² Four and one-half per cent on \$378,000; ²/₄ per cent on \$406,000; ²/₄ per cent on \$470,500.³ Voluntary association.⁴ Issued for cash, 2,250 preferred shares.⁵ \$2 a share on 3,000 shares common stock; \$6 a share on 4,500 shares preferred stock.⁶ Six per cent on \$1,476,000; 7 per cent on \$2,063,600.⁷ Two per cent each on \$2,100,000, \$2,676,800, \$2,783,100 and \$2,800,000.⁸ \$1.50 a share on 900 shares common stock; \$6 a share on 900 shares preferred stock.⁹ Eight per cent on \$141,300 common stock; 5 per cent on \$141,300 preferred stock.¹⁰ Includes 3,526 shares employees' stock, par value \$10.¹¹ Eight per cent on \$1,000,000 common stock; 8 per cent on employees' stock.¹² Eight per cent on \$3,800,000 common stock; 1 1/2 per cent on \$3,798,900; 1 1/2 per cent on \$3,799,200 and 3 per cent on \$4,099,200, all preferred stock.¹³ No stock issued.¹⁴ Five per cent on \$60,000; 1 1/2 per cent on \$70,000.¹⁵ Nine per cent on \$300,000; three per cent on \$400,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Randolph,	\$140,000	3	3	\$140,000	\$5,600 00	4
Salem,	1,008,050 ¹	15	13	1,007,400	100,805 00	10
Seekonk,	5,000	5	1	1,500	400 00	8
Shirley,	70,200 ¹	42	42	70,200	2,106 00	6
Southern Berkshire,	368,500	315	301	350,400	53,432 50	14½
Sunderland,	11,000	3	3	11,000	—	— ²
Turners Falls Power,	9,657,400 ³	2,016	1,875	8,815,300	628,059 55	6½ ⁴
Tyngsboro,	7,500 ⁵	4	4	7,500	—	— ²
Union (Franklin),	422,800	4	4	422,800	38,052 00	9
United (Springfield),	2,400,000	481	418	2,160,200	288,000 00	12
Ware,	194,000	4	4	194,000	9,240 00	7
Westborough,	36,500	20	18	36,200	3,650 00	10
Weymouth,	444,000	219	208	436,600	44,400 00	10
Winchendon,	227,000	196	186	221,200	18,160 00	8
Worcester,	2,000,000	526	485	1,843,300	389,600 00	21.28 ⁶
Worcester Suburban,	800,000	554	525	762,400	84,000 00	10½
	\$63,302,810	17,497	15,230	\$57,327,460	\$6,505,497 80	—

¹ Par value \$50.² No dividend declared.³ Includes 2,080 shares employees' stock.⁴ Six and one-half per cent on \$9,636,600 common stock; 6½ per cent on employees' stock.⁵ Par value \$25.⁶ Nine per cent on \$1,600,000; 12.28 per cent on \$2,000,000.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants:—

COMPANY.	Value of Property assessed locally.	Taxes.
Abington and Rockland,	\$432,765	\$15,622 28
Adams,	— ¹	3,595 26
Agawam,	47,515	1,883 93
American Woolen (Maynard),	26,372	562 24
Amesbury,	283,850	12,723 88
Amherst,	— ¹	8,316 42
Athol,	— ¹	26,642 03
Attleboro,	323,550	22,125 92
Ayer,	54,175	2,607 65
Barnes, A. W., Co. (Boston),	—	139 77
Beverly,	— ¹	25,483 88
Blackstone,	— ¹	759 26
Block Plant (Boston),	—	28 20
Cambridge,	2,039,600	93,955 76
Cape and Vineyard,	— ¹	14,367 03
Central Massachusetts Electric,	437,779	19,010 41
Central Massachusetts Power (Palmer),	135,900	— ²
Charlemont,	4,000	101 57
Charlestown,	— ¹	12,388 59
Chester,	5,000	109 28
Citizens' (Nantucket),	— ¹	1,153 15
Clinton,	— ¹	7,688 11
Eastern Massachusetts,	333,621	12,553 85
Easthampton,	— ¹	3,851 42
Edison (Boston),	43,207,870	1,479,630 02
Edison (Brockton),	2,254,337	90,318 15
Fall River,	3,540,800	108,422 81
Fitchburg,	— ¹	35,311 52
Franklin County Power,	12,600	— ³
Franklin (Turners Falls),	75,050	3,263 78
Gardner,	462,285	10,945 00
Gloucester,	513,900	17,199 78
Greenfield,	1,291,895	38,550 81
Harvard,	18,950	385 52
Haverhill,	1,682,275	50,761 08
Holyoke Water Power,	180,650	4,379 59
Huntington,	4,000	151 47
Lawrence,	— ¹	56,703 90
Lee,	32,080	1,662 62
Leominster,	345,800	10,964 92
Lowell,	1,531,550	79,227 25
Ludlow,	45,375	1,707 73
Lynn,	— ¹	57,044 70

¹ Included in assessed value of gas properties.

² Plant leased; operated by Central Massachusetts Electric Company.

³ Plant leased; operated by Athol Gas and Electric Company.

TABLE 2. — *Concluded.*

COMPANY.	Value of Property assessed locally.	Taxes.
Malden,	\$2,339,350	\$89,551 10
Manchester,	234,000	2,847 53
Marlborough,	724,930	25,238 79
Milford,	161,500	6,475 96
Mill River (Williamsburg),	20,000	892 45
New Bedford,	— ¹	121,201 33
Newburyport,	— ¹	14,190 60
New England Power,	4,782,906	174,385 00
North Adams,	— ¹	14,305 37
Northampton,	305,000	9,364 98
Norton,	10,000	97 85
Pepperell,	92,327	2,130 88
Pittsfield,	795,935	24,697 20
Plymouth,	488,834	13,993 19
Provincetown,	70,000	1,921 59
Quincy,	624,025	52,532 16
Randolph,	94,000	3,855 22
Salem,	1,855,800	66,876 20
Seekonk,	38,361	917 73
Shirley,	67,425	2,149 30
Southeastern (Marion),	— ¹	7,008 25
Southern Berkshire,	470,900	12,961 93
Spencer,	— ¹	788 86
Suburban (Revere),	— ¹	31,351 96
Sunderland,	10,200	164 38
Turners Falls Power,	8,478,286	214,666 67
Tyngsboro,	41,023	775 67
Union (Franklin),	263,000	14,598 56
United (Springfield),	5,941,910	156,703 61
Ware,	160,690	4,614 48
Webster,	— ¹	18,146 95
Westborough,	31,900	— ²
Weymouth,	554,275	15,237 08
Williamstown,	— ¹	1,058 71
Winchendon,	257,200	8,591 09
Worcester,	3,622,200	171,592 74
Worcester Suburban,	921,340	35,816 45
	\$92,780,861	\$3,654,002 36

¹ Included in assessed value of gas properties.² Plant leased; operated by Marlborough Electric Company.

TABLE 3.—*The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Generators installed, as reported by the Different Companies on June 30 last.*

COMPANY.	Boilers (Total Rated Horse Power.)	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power.)	Steams Turbines (Total Rated Kilowatts).	Generators (Total Reported Capacity in K. V. A.).
Abington and Rockland, . . .	¹ 500	725	—	—	600
Adams,	1—	—	—	—	—
Agawam,	1—	—	—	—	—
American Woolen (Maynard), . . .	1—	—	—	—	—
American Woolen (South Royalston),	1—	—	—	—	—
Amesbury,	¹ 500	1,320	—	—	795
Amherst,	1—	—	—	—	—
Athol,	1,070	850	2,200	625	2,960
Attleboro,	1—	550	—	—	364
Ayer,	¹ 125	225	—	—	165
Barnes, A. W., Co. (Boston), . . .	270	475	—	—	² 300
Beverly,	1,129	—	—	1,500	1,875
Blackstone,	1—	—	—	—	—
Block Plant (Boston),	³ 278	369	—	—	² 277
Cambridge,	4,400	5,250	—	20,750	25,887
Cape and Vineyard,	⁴ 850	⁵ 2,550	—	—	⁶ 1,154
Central Mass. Electric,	1—	—	—	—	—
Central Mass. Power, (Palmer),	⁷ 814	⁷ 850	1,200	⁷ 1,000	3,025
Charlemont,	⁸ 60	⁸ 35	100	—	² 81
Charlestown,	1—	—	—	—	—
Chester,	—	⁹ 40	52	—	² 29
Citizens' (Nantucket),	240	85	—	100	170
Clinton,	1—	—	—	—	—
Easthampton,	1—	—	—	—	—
Eastern Massachusetts,	1—	—	—	—	—
Edison (Boston),	43,664	27,400	—	156,000	173,000
Edison (Brockton),	4,500	—	—	19,000	23,150
Fall River,	5,200	—	—	15,250	19,062
Fitchburg,	¹⁰ 2,000	3,100	500	2,500	5,500
Franklin County Power,	—	—	¹¹ 435	—	—
Franklin (Turners Falls),	1—	—	—	—	—
Gardner,	1—	—	—	—	—
Gloucester,	1,000	1,650	—	1,000	2,500
Greenfield,	—	—	4,200	—	3,430
Harvard,	1—	—	—	—	—
Haverhill,	3,200	—	—	13,250	16,475
Holyoke Water Power,	1,000	—	2,085	¹² 1,750	2,950
Huntington,	125	80	—	—	45

¹ All current purchased.² Kilowatts.³ Not operated since Oct. 1, 1918.⁴ 200 horse power not in use.⁵ Also 60-horse power gasoline engine; 1,702 horse power not in use.⁶ 9 kilowatts not in use.⁷ Steam reserve; plant operated by Central Massachusetts Electric Company.⁸ Steam reserve.⁹ Gasoline engines.¹⁰ 500 horse power not in use.¹¹ Operated by Athol Gas and Electric Company.¹² K. V. A.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Generators, etc.* — Continued.

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Generators (Total Reported Capacity in K. V. A.).
Lawrence,	¹ 5,996	² 575	3,175	9,500	³ 12,350
Lee,	—	—	120	—	50
Leominster,	⁴ —	—	—	—	—
Lowell,	4,128	4,040	—	8,250	12,950
Ludlow,	⁴ —	—	—	—	—
Lynn,	3,900	1,900	—	14,575	20,213
Malden,	2,510	2,164	—	1,500	3,400
Manchester,	⁴ —	—	—	—	—
Marlborough,	835	1,761	—	—	1,100
Milford,	⁴ —	—	—	—	—
Mill River (Williamsburg),	⁴ —	—	—	—	—
New Bedford,	9,600	—	—	52,000	65,000
Newburyport,	⁵ 2,400	—	—	6,500	8,125
New England Power,	⁶ 5,250	—	55,100	⁶ 19,400	39,530
North Adams,	3,066	—	—	2,000	⁷ 2,000
Northampton,	⁴ 300	—	—	—	120
Norton,	⁴ —	—	—	—	—
Pepperell,	⁴ —	—	—	—	—
Pittsfield,	3,130	—	—	4,623	6,015
Plymouth,	1,000	500	—	1,000	360
Provincetown,	⁴ —	⁸ 120	—	125	90
Quincy,	1,000	1,450	—	1,500	2,975
Randolph,	⁴ 250	570	—	—	320
Salem,	4,400	—	—	15,000	18,750
Seekonk,	⁴ —	—	—	—	—
Shirley,	⁴ —	—	—	—	—
Southeastern (Marion),	⁴ —	⁹ 80	—	—	275
Southern Berkshire,	150	150	839	—	625
Spencer,	⁴ 150	—	—	—	—
Suburban (Revere),	1,208	1,300	—	500	1,400
Sunderland,	⁴ —	—	—	—	—
Turners Falls Power,	5,216	—	69,845	30,000	99,300
Tyngsboro,	⁴ —	—	—	—	—
Union (Franklin),	⁴ 350	275	—	—	250
United (Springfield),	11,204	—	2,835	29,600	38,550

¹ 386 horse power not in regular use.² 250 horse power not in use.³ 200 K. V. A. held in reserve.⁴ All current purchased.⁶ 300 horse power not in use.⁶ Steam reserve.⁷ Kilowatts.⁸ Diesel engine.⁹ Gasoline engines.

TABLE 3. — *The Rated Capacity of Boilers, Engines, Turbines, Water Wheels and Generators, etc. — Concluded.*

COMPANY.	Boilers (Total Rated Horse Power).	Engines (Total Rated Horse Power).	Water Wheels (Total Rated Horse Power).	Steam Turbines (Total Rated Kilowatts).	Generators (Total Reported Capacity in K. V. A.).
Ware,	¹ 250	350	—	—	150
Webster,	4,715	150	—	6,200	7,575
Westborough,	² 100	³ 195	—	—	³ 150
Weymouth,	1,638	550	400	2,250	2,955
Williamstown,	1—	—	—	—	—
Winchendon,	—	—	1,050	—	781
Worcester,	9,350	—	—	58,500	63,700
Worcester Suburban,	2,950	—	—	5,400	6,070

¹ All current purchased.² Plant operated by Marlborough Electric Company.³ Not in regular use.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire, the length of underground conduit, the length of wire in the same, the number of poles set (including therein all poles owned jointly, or to which the company has right of attaching wires) and the length of streets with overhead wires of each company on June 30 last: —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	4,589,475	14,051	14,051	6,443	904	940,717
Adams,	833,472	—	—	¹ 1,038	² 527	147,750
Agawam,	1,214,578	—	—	1,250	139	141,940
American Woolen (Maynard),	808,480	—	—	1,465	105	215,770
American Woolen (South Royalston),	5,260	—	—	6	9	³ —
Amesbury,	1,781,291	—	8,100	2,248	752	287,525
Amherst,	2,317,761	—	—	6,880	² 379	476,820
Athol,	2,333,738	—	2,610	2,782	81	653,837
Attleboro,	1,799,795	—	—	2,404	318	343,941
Ayer,	384,402	—	—	519	99	63,740
Beverly,	3,285,075	79,571	506,409	5,266	—	595,200
Blackstone,	463,696	—	—	791	36	104,583
Block Plant (Boston),	44,803	—	—	—	—	—
Cambridge,	5,397,437	136,426	560,355	3,512	395	346,165
Cape and Vineyard,	4,142,424	—	—	8,937	2,328	³ —
Central Mass. Electric,	6,186,957	—	—	¹ 7,823	1,459	1,058,490
Charlemont,	20,040	—	—	41	—	10,810
Charlestown,	396,590	29,487	183,802	542	104	34,805
Chester,	⁴ —	—	—	71	4	15,000
Citizens' (Nantucket),	275,827	—	—	791	6	78,500
Clinton,	1,438,979	—	—	2,119	381	197,235
Eastern Massachusetts,	312,544	—	312,544	—	⁵ 198	—
Easthampton,	974,593	—	—	1,661	140	171,500
Edison (Boston),	70,562,001	3,858,090	20,080,363	68,486	6,555	7,452,663
Edison (Brockton),	8,331,123	232,909	187,292	12,739	1,145	⁴ —
Fall River,	6,234,059	129,891	1,677,050	8,554	⁶ 569	915,800
Fitchburg,	2,802,146	39,781	409,819	3,441	² 625	393,884
Franklin (Turners Falls),	882,835	—	99,791	1,503	461	126,512
Gardner,	1,997,579	—	—	381	2	593,881
Gloucester,	1,965,834	58,011	192,134	4,838	360	110,000
Greenfield,	4,465,296	—	22,000	6,657	² 932	907,453
Harvard,	479,453	—	—	693	139	86,870
Haverhill,	3,567,043	32,226	381,280	3,951	1,061	579,084
Holyoke Water Power,	231,000	—	—	78	90	35,970
Huntington,	49,445	245	245	132	1	18,604
Lawrence,	6,985,815	66,615	184,300	9,706	446	954,636
Lee,	807,758	—	—	1,032	97	161,745
Leominster,	1,657,131	—	—	2,160	231	333,260

¹ Includes 8 steel towers.² Includes 2 steel towers.³ Not given.⁴ No record.⁵ Includes 127 steel towers.⁶ Includes 113 steel towers.

TABLE 4. — *Line Statistics* — Concluded.

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Lowell,	7,149,766	67,185	417,884	7,545	537	1,139,929
Ludlow,	405,027	—	—	502	¹ 409	48,529
Lynn,	8,742,302	297,478	1,297,222	14,059	537	1,377,000
Malden,	8,971,712	138,993	1,284,702	8,149	2,472	1,361,974
Manchester,	145,999	129,231	137,024	30	65	4,900
Marlborough,	3,494,714	—	—	5,629	453	1,008,090
Milford,	1,359,801	—	—	1,959	223	259,201
Mill River (Williamsburg),	241,907	—	—	335	24	48,600
New Bedford,	7,055,132	125,987	814,746	11,098	² 1,703	908,197
Newburyport,	1,003,126	—	2,105	1,587	³ 489	257,952
New England Power,	12,606,829	—	—	107	⁴ 9,569	⁵ —
North Adams,	1,342,281	200	200	1,588	502	245,151
Northampton,	2,083,243	11,120	1,708	2,679	359	311,487
Norton,	181,000	—	—	275	22	51,826
Pepperell,	316,017	—	—	706	—	⁶ —
Pittsfield,	4,568,031	71,796	78,497	7,802	⁷ 1,689	797,200
Plymouth,	2,198,834	5,344	34,504	3,755	156	430,439
Provincetown,	290,282	—	—	381	2	68,622
Quincy,	2,780,000	—	—	4,650	391	659,000
Randolph,	1,160,768	—	—	1,538	37	198,677
Salem,	2,191,114	90,354	607,770	2,797	447	280,805
Seekonk,	782,764	—	—	1,003	35	122,040
Shirley,	504,719	—	—	508	421	⁶ —
Southeastern (Marion),	2,241,784	14,475	27,325	4,367	285	569,486
Southern Berkshire,	3,350,720	177,300	213,948	4,349	1,457	652,447
Spencer,	444,056	—	—	924	37	112,629
Suburban (Revere),	3,236,151	10,239	1,822	2,490	895	503,393
Sunderland,	136,951	—	—	363	43	54,200
Turners Falls Power,	3,764,933	—	2,708	379	⁸ 2,222	47,870
Tyngsboro,	270,229	—	—	512	73	⁶ —
Union (Franklin),	3,007,088	—	—	4,209	731	547,285
United (Springfield),	9,692,770	1,016,311	5,552,119	9,932	967	691,100
Ware,	860,863	—	—	1,212	239	151,394
Webster,	3,689,538	1,925	7,314	5,973	174	⁵ —
Westborough,	636,294	—	—	1,013	36	120,953
Weymouth,	2,690,639	—	—	2,981	262	468,290
Williamstown,	414,506	—	—	555	102	92,331
Winchendon,	593,365	2,249	3,720	1,111	180	140,126
Worcester,	15,608,293	518,154	5,156,044	8,175	8,458	764,270
Worcester Suburban,	5,387,533	—	—	8,067	1,145	1,130,625

¹ Includes 2 steel towers.² Includes 197 steel towers.³ Includes 3 steel towers.⁴ Includes 2,363 steel towers.⁵ Not given.⁶ No record.⁷ Includes 147 steel towers.⁸ Includes 1,011 steel towers.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers of the electric companies and the gas companies supplying electricity (not including the hydroelectric companies), number of motors and connected load for all customers except in the supply to other companies or municipal plants, June 30, 1920: —

COMPANY.	Number of Customers using Power.	Total Number of Lighting and Power Customers.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Abington and Rockland, . . .	155	4,195	768	3,624.14	9,466.34
Adams, . . .	48	1,248	81	628.88	1,514.25
Agawam, . . .	12	599	12	56.39	364.55
American Woolen (Maynard), . . .	49	1,170	49	39.15	893.16
American Woolen (South Royalston), . .	—	26	—	—	19.48
Amesbury, . . .	67	1,986	361	1,838.90	3,436.15
Amherst, . . .	92	1,880	151	2,051.27	3,153.54
Athol, . . .	138	2,535	556	5,502.25	8,074.44
Attleboro, . . .	169	2,983	595	3,102.61	6,321.71
Ayer, . . .	45	617	72	343.88	964.62
Barnes, A. W., Co. (Boston), . . .	6	70	9	70.00	110.26
Beverly, . . .	114	3,125	170	883.26	4,457.45
Blackstone, . . .	11	527	88	295.40	569.42
Cambridge, . . .	719	9,265	2,371	10,608.12	19,600.42
Cape and Vineyard, . .	1	1	1	1	1
Central Mass. Electric, . .	229	4,332	277	5,412.11	8,096.28
Charlemont, . . .	—	50	—	—	30.52
Charlestown, . . .	150	882	962	1	1
Chester, . . .	2	59	—	—	68.22
Citizens' (Nantucket), . .	—	452	—	—	215.12
Clinton, . . .	61	1,592	169	810.75	2,288.27
Easthampton, . . .	54	1,265	107	916.09	1,686.17
Edison (Boston), . .	15,633	121,156	—	256,050.00	417,206.00
Edison (Brockton), . .	995	11,009	2,441	13,982.94	25,292.38
Fall River, . . .	423	10,585	1,907	25,380.90	35,222.00
Fitchburg, . . .	212	4,921	844	4,588.07	9,167.55
Franklin (Turners Falls), . . .	111	1,327	398	1,158.58	1,865.76
Gardner, . . .	283	3,915	318	3,176.24	5,002.89
Gloucester, . . .	231	4,072	190	990.00	5,480.60
Greenfield, . . .	278	5,381	1,137	6,621.40	9,951.88
Harvard, . . .	20	151	23	62.81	239.13
Haverhill, . . .	586	6,379	1,773	5,596.49	13,335.34
Huntington, . . .	10	113	10	8.60	77.71
Lawrence, . . .	621	6,521	1,913	6,953.10	14,231.69
Lee, . . .	63	611	79	775.00	1,572.20
Leominster, . . .	152	2,291	426	3,216.77	4,633.24
Lowell, . . .	657	8,461	2,890	14,578.40	27,913.00
Ludlow, . . .	15	784	22	51.47	362.83
Lynn, . . .	833	16,051	1,279	7,338.40	21,354.90

¹ Not given.

TABLE 5. — *Connected Load Statistics* — Concluded.

COMPANY.	Number of Customers using Power.	Total Number of Lighting and Power Customers.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Malden, . . .	655	16,902	1,661	7,582.30	24,788.90
Manchester, . . .	24	583	35	113.50	985.00
Marlborough, . . .	255	3,643	862	2,965.35	7,156.01
Milford, . . .	100	1,771	209	1,353.38	3,182.24
Mill River (Williams- burg), . . .	9	214	17	143.63	374.09
New Bedford, . . .	815	8,951	3,332	31,754.98	40,364.27
Newburyport, . . .	91	1,509	532	4,400.00	5,298.00
North Adams, . . .	140	3,036	331	2,035.50	4,468.79
Northampton, . . .	212	2,838	494	1,804.09	4,800.00
Norton, . . .	6	162	10	50.25	152.65
Pepperell, . . .	8	299	8	40.66	182.30
Pittsfield, . . .	508	6,021	1,052	7,844.00	13,507.60
Plymouth, . . .	220	3,402	301	2,347.00	4,928.05
Provincetown, . . .	4	822	4	4.47	509.99
Quincy, . . .	274	8,199	397	2,969.83	8,248.63
Randolph, . . .	60	1,435	100	425.97	1,430.07
Salem, . . .	323	6,027	4,241	10,492.49	17,890.65
Seekonk, . . .	21	397	28	144.16	517.81
Shirley, . . .	6	267	17	630.37	1,070.83
Southeastern (Marion),	198	1,730	187	1,679.25	2,946.93
Southern Berkshire, . .	211	2,156	555	2,958.72	5,110.53
Spencer, . . .	31	489	182	1,254.94	1,672.05
Suburban (Revere), . .	145	7,561	185	1,114.52	6,518.99
Sunderland, . . .	10	132	10	42.50	113.36
Tyngsboro, . . .	—	115	—	—	83.88
Union (Franklin), . .	113	2,076	454	2,462.00	3,998.85
United (Springfield), .	1,015	20,976	2,914	21,003.25	54,006.37
Ware, . . .	44	1,203	59	579.20	1,151.82
Webster, . . .	174	4,900	889	6,261.90	8,649.72
Weymouth, . . .	65	2,629	345	1,697.89	3,021.17
Williamstown, . . .	32	820	48	152.98	724.11
Winchendon, . . .	35	724	196	1,398.19	2,101.07
Worcester, . . .	1,547	28,965	4,981	22,920.85	44,797.07
Worcester Suburban, .	271	5,746	693	6,855.70	10,453.02

TABLE 6. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the maximum station load in kilowatts during the year, the maximum station load in kilowatts on day of least output, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ended June 30, 1920: —

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Customers.	K. W. Hours sold to Power Customers.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.					
Abington and Rockland,	—	—	8,838,890	1,725 ¹	300 ¹	219,734	922,911	6,207,008	—	—
Adams,	—	—	1,495,564	— ²	— ²	162,524	377,299	523,055	—	20,920
Agawam,	—	—	250,773	— ²	— ²	47,054	79,295	25,094	—	—
American Woollen (Maynard),	—	—	401,301	224	49	80,710	214,525	1,557	—	—
American Woollen (South Royalston),	—	—	7,315	— ²	— ²	1,442	5,142	—	—	—
Amesbury,	—	—	3,896,290	1,275	50	157,526	562,863	2,074,628	—	273,919
Amherst,	—	—	3,502,506	— ²	— ²	147,482	389,207	317,444	2,300,700	21,927
Athol,	—	—	5,808,776	— ²	— ²	167,281	597,471	4,980,398	2,795,080	4,675
Attleboro,	1,416,500	3,012,606	5,400,800	2,200	65	209,823	920,444	3,321,228	—	87,480
Ayer,	—	—	1,083,480	255	145	40,933	202,548	510,038	—	254,680
Barnes, A. W., Co. (Boston),	279,596	—	—	— ²	— ²	—	227,159	41,437	—	—
Beverly,	3,569,506	—	—	1,260	620	868,811	1,072,267	475,082	—	369,300
Blackstone,	—	—	421,818	— ²	— ²	38,598	97,675	219,841	—	—
Cambridge,	30,136,238	—	26,868	9,500	2,300	1,080,530	5,068,303	16,682,264	—	956,700
Cape and Vineyard,	485,370	—	2,378,000	— ²	— ²	433,418	1,275,715	299,769	—	—
Central Mass. Electric,	—	—	14,351,234	— ²	— ²	276,859	701,105	7,798,545	—	3,841,933
Central Mass. Power (Palmer),	—	2,368,620	—	— ²	— ²	—	—	—	—	2,368,620
Charlemonit,	—	21,246	—	— ²	— ²	5,472	14,087	—	—	—
Charlestown,	—	—	4,362,190	— ²	— ²	687,570	3,127,244 ³	—	—	—
Chester,	—	— ²	—	— ²	— ²	—	19,207	—	—	—
Citizens' (Nantucket),	104,170	—	—	107	42	26,815	54,299	—	—	1,155,124
Clinton,	—	—	3,176,876	960	370	160,098	399,299	973,711	—	24,368,840
Eastern Massachusetts,	—	—	26,927,760	—	—	—	—	—	—	—

[illegible]

³ Includes kilowatt hours sold for power.

Amperes.

Also at Pembroke station, 1,188 K. W. H. and 144 K. W. H., respectively.

Amperes.

TABLE 6. — *Electric Current generated and sold* — Concluded.

COMPANY.	TOTAL K. W. HOURS GENERATED —		Total K. W. Hours bought.	MAXIMUM STATION LOAD IN K. W.		K. W. Hours for Street Lights.	K. W. Hours sold to Commercial Lighting Consumers.	K. W. Hours sold to Power Consumers.	K. W. Hours sold to Street Railways.	K. W. Hours sold to Other Companies.
	By Steam.	By Water Power.		During the Year.	On Day of least Output.					
Quincy,	5,619,813	—	—	1,485	660	507,960	1,834,440	2,024,720	—	—
Randolph,	—	—	688,400	—	—	54,347	181,415	290,359	—	—
Salem,	43,576,750	—	48,506	12,500	5,400	576,503	2,000,253	15,396,531	—	23,490,000
Seekonk,	—	—	297,846	—	—	14,059	79,396	132,726	—	25,072
Shirley,	—	—	13,485,929	—	—	30,500	169,244	1,109,181	88,000	11,744,249
Southeastern (Marion),	—	—	7,916,830	—	—	66,162	289,997	931,015	—	6,099,510
Southern Berkshire,	—	—	4,396,821	525	128	112,926	709,366	3,382,939	—	991,289
Spencer,	—	—	1,533,769	400	35	39,991	86,168	1,354,834	—	—
Suburban (Revere),	18,600	—	3,939,216	2,200	1,250	441,700	2,337,001	362,195	—	2,100
Sunderland,	—	—	21,927	—	—	6,565	6,582	7,635	—	—
Turners Falls Power,	23,004,500	143,961,300	19,637,700	52,800	8,000	—	—	61,634,338	26,733,076	75,645,272
Tyngsboro,	—	—	46,581	—	—	11,800	17,655	—	—	—
Union (Franklin),	—	—	9,462,708	—	—	89,422	600,901	2,576,264	—	5,291,468
United (Springfield),	45,666,640	14,324,527	11,832,800	24,160	4,550	4,637,083	11,614,808	25,897,289	—	17,733,200
Ware,	—	—	1,242,283	—	—	156,880	236,438	700,054	—	—
Webster,	11,848,160	—	113,180	4,130	110	430,519	1,140,143	7,531,799	—	—
Weymouth,	6,208,060	151,990	—	1,850	790	144,218	460,093	2,520,817	—	2,173,232
Williamstown,	—	—	488,733	—	—	69,129	235,905	71,226	—	—
Winchendon,	—	—	904,568	6,480	—	74,003	198,099	1,582,709	—	—
Worcester,	74,327,620	—	5,348,620	26,000	13,200	4,742,825	13,029,367	37,758,914	—	12,581,350
Worcester Suburban,	—	—	13,150,310	—	—	243,633	996,563	9,591,670	851,147	—

1 No record.

TABLE 7.—*Amount of Electric Current sold to Other Companies and Municipalities for the Years ended June 30, 1919 and 1920.*

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1919.	Number of K.W.Hrs. 1920.	Amount re- ceived, 1920.
Adams,	North Adams,	—	10,200	\$255 00
Agawam,	Northern Connecticut,	456,800	—	—
American Woolen (Assabet Mills),	American Woolen (Maynard),	333,057	401,301	16,052 04
American Woolen (Royalston Mills),	American Woolen (Royalston),	—	7,315	365 75
Amesbury,	Newburyport,	15,570	36,710	231 10
Amherst,	Town of Merrimac,	253,260	237,209	6,178 52
Attleboro,	Sunderland,	22,656	21,927	877 08
Ayer,	Norton,	68,080	87,260	2,181 50
	Town of North Attleborough,	—	220	19 70
	Town of Groton,	225,860	254,680	5,489 42
Bellows Falls,	New England Power,	226,598	219,245	1,096 25
Berkshire Street Railway,	New England Power,	732,100	1,300	20 20
Beverly,	Manchester,	322,500	369,300	12,023 80
Blackstone Valley,	Blackstone,	—	6,677,400	5,804 70
Burmus Paper,	Union (Franklin),	8,020,150	9,461,039	128,198 91
	Webster and Southbridge,	—	113,180	1,136 57
Cambridge,	Town of Belmont,	765,600	956,700	25,113 40
Cape Cod Cold Storage,	Provincetown,	136,100	150,383	4,905 42
	New England Power,	709,662	1,065,881	10,275 87
Central Mass. Electric,	Spencer,	1,365,902	1,533,769	28,569 47
	Ware,	848,530	1,242,283	32,601 07
Central Mass. Power,	Central Mass. Electric,	1,698,430	2,368,620	13,500 00
Clinton,	Ayer,	1,079,910	1,155,124	21,580 00
	Harvard,	66,210	71,644	2,147 69
Connecticut River of New Hampshire,	New England Power,	74,802,245	58,215,430	383,712 07
Crane, Z. and W. M. (Dalton),	Pittsfield,	1,489,375	336,000	3,320 65
Deerfield Pulp,	New England Power,	1,746,400	1,719,200	3,611 00
Eastern Conn. Power,	New England Power,	778,900	22,103,500	255,915 51
	Edison of Boston,	56,800	646,700	9,080 00
	Malden,	12,463,533	18,953,500	318,238 45
Eastern Mass.,	Salem,	—	48,000	2,429 57
	Suburban (Revere),	3,389,660	3,858,100	73,281 92
	Town of Danvers,	—	293,640	7,780 17
Easthampton,	City of Peabody,	275,900	568,900	14,772 07
	Northampton,	2,115,400	—	—
	Cambridge,	8,150	8,212	397 76
	Charlestown,	3,279,820	4,362,190	70,925 48
	Eastern Mass.,	214,000	3,430,000	50,726 38
Edison of Boston,	New England Power,	—	11,560,822	155,820 75
	Union (Franklin),	1,575	1,669	239 78
	Town of Norwood,	2,977,300	4,411,126	77,009 15
	Town of Wakefield,	879,335	909,900	26,767 67
Edison of Brockton,	Town of Wellesley,	992,520	1,229,400	25,289 44
	Abington and Rockland,	6,925,059	8,828,740	149,069 75
Fall River,	Narragansett,	4,750	6,335	126 70
	Tiverton,	549,097	555,127	13,062 41
Fitchburg,	New England Power,	556,200	2,362,400	34,727 28
Franklin County,	Town of Lunenburg,	67,890	76,530	1,913 25
	Athol,	406,945	663,329	6,971 18
Gardner,	Town of Ashburnham,	176,725	163,720	3,754 40
	Town of Dana,	6,000	24,360	1,961 20
	Town of Princeton,	46,680	53,360	1,321 60
	Town of Templeton,	164,414	199,868	4,996 73
Greenfield,	Amherst,	2,010,521	1,258,523	12,606 39
	Turners Falls,	707,000	1,464,000	7,320 00
Haverhill,	Plaistow,	40,400	52,083	2,572 08
	Salem (N. H.),	69,030	107,360	3,834 00
	Town of Georgetown,	103,710	218,500	7,239 35
	Town of Groveland,	115,380	123,750	4,603 58

TABLE 7. — *Amount of Electric Current sold to Other Companies, etc.* —
Continued.

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1919.	Number of K.W.Hrs. 1920.	Amount re- ceived, 1920.
Holyoke Water Power, Hull, Town of,	City of Holyoke, Abington and Rockland,	— —	395,510 150	\$4,350 61 7 50
Lee,	Southern Berkshire,	1,366	—	—
Lowell,	Edison of Boston,	4,872	5,801	421 00
Ludlow,	Town of Littleton,	66,840	84,090	3,350 88
Ludlow Mfg. Associates,	Central Mass. Electric, Ludlow,	— 3,300	367 5,400	18 34 54 00
Malden,	Eastern Mass.,	4,350	5,660	134 14
Marlborough,	Edison of Boston,	28,020	37,063	1,695 72
Metropolitan District Com- mission,	Suburban (Revere),	86,271	101,116	3,362 00
Milford & Uxbridge Street Railway,	New England Power,	13,525	2,500	176 82
Merrimac Valley,	Town of Shrewsbury,	62,220	—	—
Monument Mills,	Edison of Boston,	5,163,025	6,255,789	39,098 70
	New England Power,	7,191,002	9,573,003	50,736 93
	Milford,	12,738	—	—
	Amesbury,	2,397,000	3,896,290	65,964 47
	Great Barrington,	818,700	—	—
	Southern Berkshire,	228,291	4,365,791	58,832 53
Narragansett,	Attleboro,	1,532,400	5,400,800	70,126 79
New Bedford & Onset Street Railway,	Seekonk,	227,199	297,846	6,895 73
Newburyport,	Southeastern Mass.,	—	7,916,830	108,617 24
	Amesbury,	2,397,000	3,920,000	53,422 42
	Adams,	1,174,250	1,337,700	20,218 66
	Athol,	4,751,920	5,144,777	58,482 49
	Central Mass.,	9,744,703	11,961,752	167,390 04
	Clinton,	2,750,200	3,176,876	35,585 42
	Conn. River Power,	—	6,370,362	115,361 33
	Edison of Boston,	—	7,125,257	33,101 04
	Fall River,	3,058,178	13,070,720	159,674 61
	Fitchburg,	1,319,292	2,304,309	34,435 88
	Gardner,	4,726,855	5,714,566	108,641 36
	Leominster,	4,011,800	5,182,300	50,017 77
	Marlborough,	4,536,750	4,475,817	60,094 04
	Milford (Mass.),	1,337,900	1,871,300	34,440 80
New England Power,	Milford (N. H.),	970,162	1,158,000	15,604 22
	New Hampshire W. & E.,	1,150,716	1,397,298	20,959 47
	Rhode Island Power,	34,874,309	38,187,747	244,838 22
	Rockville & Willimantic,	4,445,718	4,502,040	61,455 75
	Shirley,	8,584,888	13,485,929	205,400 69
	Turners Falls,	18,000	440,500	4,277 12
	Winchendon,	550,528	904,568	14,637 25
	Worcester,	2,623,200	5,335,520	28,587 26
	Worcester Suburban,	11,465,163	13,148,295	203,049 86
	Town of Boylston,	41,590	50,895	1,272 34
	Town of Holden,	155,580	189,440	4,736 00
	Town of Sterling,	107,120	121,920	3,048 00
	Town of West Boylston,	118,856	143,845	3,596 13
North Adams,	Adams,	165,351	157,864	4,792 91
	Stamford (Vt.),	4,887	6,296	188 88
	Williamstown,	404,230	488,733	12,473 39
Northampton,	Mill River (Williamsburg),	221,930	228,100	3,421 50
Norton Co.,	New England Power,	46,800	—	—
Palmer Mills,	New England Power,	812,760	4,115,810	16,499 20
Peabody, city of,	Salem,	—	506	50 60
Pepperell,	Hollis (N. H.),	9,547	17,740	286 91
	Tyngsboro,	22,425	46,581	725 50
Pittsfield,	Lenox,	15,620	—	—
Plymouth,	Southern Berkshire,	8,960	31,030	782 30
	Town of Middleborough,	490,000	509,000	9,107 07
Reading, town of,	Lowell,	—	3,021	160 59
Rhode Island Power,	New England Power,	22,812,587	25,535,465	237,696 73
Salem,	Eastern Mass.,	17,454,000	23,490,000	284,406 00

TABLE 7. — *Amount of Electric Current sold to Other Companies, etc. —*
Concluded.

SELLING COMPANY.	Buying Company.	Number of K.W.Hrs. 1919.	Number of K.W.Hrs. 1920.	Amount re- ceived, 1920.
Seekonk,	Fall River,	33,302	25,072	\$501 44
Shirley,	Pepperell,	7,824,062	11,744,249	185,069 65
Southeastern Mass.,	Buzzards Bay,	1,872,792	2,378,000	43,200 86
	Plymouth,	3,077,480	3,721,510	52,106 10
Southern Berkshire,	Lee,	765,220	976,160	15,887 08
	Lenox,	188,750	—	—
	Munch, F. W.,	7,753	15,129	589 50
South Hadley, town of,	Central Mass.,	—	20,230	685 92
Starrett Co.,	Athol,	54,200	—	—
Suburban (Revere),	Eastern Mass.,	—	2,100	127 30
Turners Falls,	Agawam,	3,052,769	250,773	3,525 12
	Amherst,	2,034,546	2,243,983	24,184 64
	Easthampton,	16,651,334	1,720,000	23,460 99
	Fall River,	2,360,000	—	—
	Franklin,	1,341,870	1,421,560	22,160 51
	Greenfield,	3,276,000	2,986,000	34,803 71
	Ludlow,	2,250,352	1,877,466	21,206 07
	New England Power,	31,540,000	37,195,740	260,120 16
	Northampton,	1,053,100	3,840,500	37,581 92
	Northern Conn.,	428,000	1,440,600	18,924 13
	United (Springfield),	10,537,600	11,832,800	89,197 20
	City of Chicopee,	5,267,500	5,440,500	65,286 00
Twin State,	Town of Westfield,	—	4,738,560	53,176 74
	New England Power,	2,676	—	—
Union (Franklin),	Blackstone,	357,454	421,818	13,401 79
	Town of Mansfield,	868,885	3,578,250	72,253 34
	Town of North Attleborough,	1,064,900	1,291,400	32,202 75
United (Springfield),	Turners Falls,	10,846,100	17,733,200	161,890 00
Weymouth,	Randolph and Holbrook,	608,900	688,400	22,729 08
	Town of Braintree,	12,550	33,100	827 50
	Town of Hingham,	521,861	590,762	22,626 00
	Town of Hull,	814,900	860,970	27,080 91
Winchendon,	Athol,	—	670	10 05
Worcester,	New England Power,	16,300,100	12,135,395	130,511 41
	Worcester Suburban,	1,946	2,015	207 61
	Town of Paxton,	31,100	38,340	1,150 20
Worthington P. & M. Co.,	Town of Shrewsbury,	217,600	405,600	12,168 00
	Cambridge,	—	18,700	569 16

TABLE 8. — *Fuel Statistics.*

The following table shows the quantities of fuel used by, and an analysis of the coal costs of, the several companies for the year of the returns, the computations being made on the kilowatt hours generated by steam:—

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gen- erated.
		Per Ton.	Total.	Per K.W. Hr. gen- erated (Cents).	
Abington and Rockland,	-1	-	-	-	-
Adams,	-1	-	-	-	-
Agawam,	-1	-	-	-	-
American Woolen (Maynard),	-1	-	-	-	-
American Woolen (South Royalston),	-1	-	-	-	-
Amesbury,	-1	-	-	-	-
Amherst,	-1	-	-	-	-
Athol,	3,820.50	\$10.215	\$39,026 19	2.755	6.041
Attleboro,	-1	-	-	-	-
Ayer,	-1	-	-	-	-
Barnes, A. W., Co. (Boston),	{ 1,199.00 ² 676.00 ³ 6,350.00 ²	{ 11.434 6.470 9.706	18,082 97	6.468	15.022
Beverly,	{ 154.00 ⁴ 70.00 ³	{ 1.950 4.930	62,279 88	1.745	4.370
Blackstone,	-1	-	-	-	-
Cambridge,	34,358.00	8.395	288,466 64	.957	2.554
Cape and Vineyard, ⁵	1,603.00	8.091	12,969 52	2.670	7.398
Central Mass. Electric,	-6	-	-	-	-
Charlemont,	-1	-	-	-	-
Charlestown,	-1	-	-	-	-
Chester,	-7	-	-	-	-
Citizens ¹ (Nantucket),	{ 377.00 ^{2,8} 98.00 ³	{ 11.560 3.870	4,878 86	4.683	-
Clinton,	-1	-	-	-	-
Eastern Mass.,	-1	-	-	-	-
Easthampton,	-1	-	-	-	-
Edison (Boston),	304,538.00	8.403	2,558,905 50	.717	1.913
Edison (Brockton),	36,704.00	10.252	376,290 04	.921	2.013
Fall River,	35,816.86	7.838	280,732 48	.829	2.370
Fitchburg,	{ 18,080.09 ² 2,417.87 ⁴	{ 8.343 4.721	162,254 60	1.275	3.609
Franklin (Turners Falls),	-1	-	-	-	-
Gardner,	-1	-	-	-	-
Gloucester,	{ 4,756.00 ² 103.00 ³	{ 9.511 3.000	45,545 66	1.250	2.988
Greenfield,	-9	-	-	-	-
Harvard,	-1	-	-	-	-
Haverhill,	14,129.77	10.267	145,075 33	1.234	2.692
Holyoke Water Power, ¹⁰	2,608.35 ¹¹	7.182	18,733 07	1.396	4.355
Huntington,	-12	-	-	-	-

¹ All current purchased.² Coal.³ Screenings.⁴ Coke.⁵ Over 83 per cent of current purchased.⁶ Water power only.⁷ Sixty-six gallons of gasoline and 3,647 gallons of kerosene.⁸ Also 1,570 wood ties.⁹ Water power; also electricity purchased.¹⁰ Over 71 per cent of current generated by water power.¹¹ Includes coal used for heating hydro-electric station.¹² Shavings and sawdust.

TABLE 8. — *Fuel Statistics* — Continued.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gener- ated.
		Per Ton.	Total.	Per K.W. Hr. gener- ated (Cents).	
Lawrence,	9,073.67 ¹ 685.14 ² 1,767.63 ³	\$9.458 5.840 7.030	\$102,248 88	1.485	3.750
Lee,	-4	-	-	-	-
Leominster,	-5	-	-	-	-
Lowell,	30,170.00	11.050	333,363 31	1.026	2.080
Ludlow,	-5	-	-	-	-
Lynn,	125,113.00 ⁴ 78,776.00 ⁵ 22,172.00 ¹	.040 ⁷ .030 ⁷ 8.264	190,599 26	.998	-
Malden, ⁹	1,241.32 ¹ 432,318.00 ¹⁰	10.125 .044 ⁷	31,630 23	2.232	-
Manchester,	-5	-	-	-	-
Marlborough, ¹¹	497.25	11.306	5,621 77	-	-
Milford,	-5	-	-	-	-
Mill River (Williamsburg),	-5	-	-	-	-
New Bedford,	92,737.00	8.863	821,930 33	.694	1.753
Newburyport,	17,705.00	8.633	152,843 78	1.011	2.624
New England Power, ¹²	21,678.00	7.703	166,975 96	.962	2.798
North Adams,	82.00 ² 9,092.00 ¹	7.281	66,799 61	1.039	3.195
Northampton,	-5	-	-	-	-
Norton,	-5	-	-	-	-
Pepperell,	-5	-	-	-	-
Pittsfield,	20,400.41	7.944	162,064 96	.912	2.573
Plymouth,	3,069.00	8.712	26,736 07	2.072	5.327
Provincetown,	-5	-	-	-	-
Quincy,	3,150.00 ² 7,238.00 ¹	3.310 10.123	83,694 31	1.489	4.140
Randolph,	-5	-	-	-	-
Salem,	37,747.00	9.464	357,232 05	.819	1.940
Seekonk,	-5	-	-	-	-
Shirley,	-5	-	-	-	-
Southeastern (Marion),	-5	-	-	-	-
Southern Berkshire,	-4	-	-	-	-
Spencer,	-5	-	-	-	-
Suburban (Revere), ¹³	\$3.60 ¹ 193.98 ²	9.326 5.577	1,861 48	-	-
Sunderland,	-5	-	-	-	-
Turners Falls Power, ¹⁴	23,631.16	5.428	128,276 16	.544	2.242
Tyngsboro,	-5	-	-	-	-

¹ Coal.² Screenings.³ Coke.⁴ Water power; also electricity purchased.⁵ All current purchased.⁶ Gallons coal gas tar.⁷ Per gallon.⁸ Gallons water gas tar.⁹ Over 93 per cent of current purchased.¹⁰ Gallons oil.¹¹ Over 99 per cent of current purchased.¹² Less than 6 per cent of current generated by steam.¹³ Over 99 per cent of current purchased.¹⁴ Less than 13 per cent of current generated by steam.

TABLE 8. — *Fuel Statistics* — Concluded.

COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per K.W. Hr. gener- ated.
		Per Ton.	Total.	Per K.W. Hr. gener- ated (Cents).	
Union (Franklin),	- ¹	-	-	-	-
United (Springfield),	46,694.00	\$7.587	\$354,289 05	.776	2.290
Ware,	- ¹	-	-	-	-
Webster,	{ 920.00 ² 15,912.00 ³ }	7.804	131,356 79	1.108	3.182
Weymouth,	11,515.00	10.262	118,169 47	1.903	4.155
Williamstown,	- ¹	-	-	-	-
Winchendon,	- ⁴	-	-	-	-
Worcester,	91,041.61	7.077	644,285 30	.867	2.744
Worcester Suburban,	- ¹	-	-	-	-

¹ All current purchased.² Screenings.³ Coal.⁴ Water power; also electricity purchased.

ANALYSIS OF REPORTED INCOME AND EXPENSES OF THE LARGER COMPANIES, AS SHOWN IN TABLE 9.

The following tables give an analysis, on the unit basis of kilowatt hours of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 10,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expense of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Athol, Fitchburg, Lawrence, Lynn, New Bedford, Newburyport, Webster and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit basis.

TABLE 9. — *Analysis of Reported Income and Expenses of the Larger Companies.*

1. OPERATING INCOME.

No. of Company.	COMPANY.	COMMERCIAL LIGHTING.			PUBLIC LIGHTING.			POWER.			No. of Company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Athol.	597,471	\$79,512.96	13.308	167,281	\$15,602.95	9.327	7,775,478	\$207,778.11	2.672	1
2	Cambridge.	5,068,303	423,632.81	8.358	1,080,530	79,337.40	7.348	16,682,264	569,640.21	3.414	2
3	Central Massachusetts.	701,105	99,517.42	14.194	276,859	28,128.39	10.139	7,798,543	188,558.85	2.417	3
4	Eastern Massachusetts.	103,233,498	8,687,583.36	8.415	20,734,668	905,696.36	4.368	137,140,870	3,920,149.98	—	4
5	Edison (Boston).	4,725,514	401,657.17	8.499	1,226,789	84,038.48	6.850	18,670,717	576,060.32	3.058	5
6	Edison (Brooklyn).	4,133,263	398,774.41	9.648	2,038,389	117,631.83	5.770	34,908,567	671,307.48	1.923	6
7	Fall River.	1,585,918	183,496.08	11.570	687,502	48,527.61	7.058	9,316,694	226,977.12	2.437	7
8	Fitchburg.	1,358,659	168,801.17	12.424	418,566	28,698.16	6.856	7,353,605	162,577.91	2.210	8
9	Greenfield.	2,725,478	292,117.96	10.718	499,123	31,774.88	6.366	5,803,840	214,700.70	3.699	9
10	Haverhill.	4,279,057	262,901.62	6.144	1,175,511	41,472.35 ²	3.528	14,048,936	283,726.94	2.019	10
11	Holyoke, 1.	3,377,537	341,911.68	10.123	1,500,712	81,872.91	5.455	7,551,403	214,796.61	2.844	11
12	Lawrence.	4,900,549	406,852.50	8.302	2,361,344	108,771.83	4.606	18,712,128	566,828.73	3.029	12
13	Lynn.	5,848,663	546,947.01	9.352	1,725,732	97,139.01	5.628	7,885,646	280,420.34	3.556	13
14	Malden.	4,756,985	512,108.60	10.765	1,558,880	114,992.19	7.376	10,477,144	322,241.80	3.075	14
15	New Bedford.	4,773,522	433,546.65	9.082	1,456,400	82,543.21	5.667	98,231,237	1,354,434.38	1.379	15
16	Newburyport.	459,388	63,859.31	13.901	274,980	16,859.51	6.131	9,904,883	191,818.33	1.936	16
17	New England Power.	—	—	—	—	—	—	139,901,576	2,015,745.41	1.440	17
18	Pepperell.	66,885	7,211.93	10.783	20,500	3,027.29	14.767	9,941,175	182,297.77	1.833	18
19	Pittsfield.	2,573,472	238,249.42	9.258	935,160	54,124.79	5.787	12,058,646	269,179.96	2.232	19
20	Salem.	2,000,253	217,433.23	10.870	576,503	39,887.58	6.918	15,396,531	341,953.84	2.231	20
21	Shirley.	169,244	7,480.28	4.420	30,500	3,032.50	9.940	1,197,181	20,983.10	1.752	21
22	Turner Falls Power.	—	—	—	—	—	—	88,367,414	996,299.00	1.137	22
23	United (Springfield).	11,614,808	972,413.41	8.372	4,657,083	158,583.97	3.405	25,897,289	651,693.21	2.516	23
24	Webster.	1,140,143	112,053.07	9.907	430,519	35,901.80	8.360	7,531,799	137,678.61	2.093	24
25	Worcester.	13,029,367	860,473.86	6.604	4,742,825	187,599.02	3.955	37,758,914	810,684.68	2.147	25
26	Worcester Suburban.	996,563	129,959.22	13.044	243,633	29,024.85	11.913	10,442,817	266,680.09	2.555	26
27	—	—	—	—	—	—	—	—	—	—	27

1. Municipal plant; for fiscal year 1920.

2. Amount appropriated from tax levy for street lights and lighting public buildings.

1. OPERATING INCOME — *Concluded.*

No. of Company.	COMPANY.	OTHER COMPANIES.			Other Operating Income.	TOTAL OPERATING INCOME.			No. of Company.
		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).		Number of K.W. Hrs.	Amount.	Per K.W. Hr. sold (Cents).	
1	Athol,	4,675	\$51.42	1.100	\$446 28	8,544,905	\$303,391 72	3.550	1
2	Cambridge,	956,700	25,113 40	2.625	7,001 57 ¹	23,787,797	1,104,785 39 ¹	4.644	2
3	Central Massachusetts,	3,841,933	71,446 41	1.859	15,397 32	12,618,442	403,048 39	3.194	3
4	Eastern Massachusetts,	24,368,840	426,582 18	1.750	—	24,368,840	426,582 18	1.750	4
5	Edison (Boston),	25,913,319	407,176 41	1.571	28,023 77	287,022,355	13,948,629 88	4.859	5
6	Edison (Brookton),	8,838,740	149,069 75	1.686	1,732 26	33,461,760	1,212,557 98	3.623	6
7	Fall River,	561,462	13,189 11	2.349	—	41,641,681	1,200,902 83	2.883	7
8	Fitchburg,	2,438,030	36,640 53	1.502	16,959 22 ²	14,029,044	512,600 56 ²	3.654	8
9	Greenfield,	2,722,523	19,246 39	1.732	—	11,853,353	380,003 66	3.205	9
10	Haverhill,	501,693	18,249 01	3.637	102 80 ³	9,530,134	556,945 35 ³	5.844	10
11	Hobrooke, ⁴	457,550	11,438 75	2.500	4 00	19,961,054	599,543 66 ⁵	3.004	11
12	Lawrence,	—	—	—	147 00	12,429,652	638,728 20	5.139	12
13	Lowell,	89,891	3,771 88	4.196	2,308 12	25,063,912	1,088,533 06	4.176	13
14	Malden,	143,839	5,191 86	3.609	7,977 84 ⁶	16,460,041	924,506 36	5.680	14
15	New Bedford,	—	—	—	1,262 99	16,936,848	962,512 29 ⁶	5.683	15
16	Newburyport,	3,920,000	53,422 42	1.362	3,093 01	104,461,159	1,871,787 23	1.792	16
17	New England Power,	146,295,633	1,697,905 75	1.160	22,649 57	286,197,209	3,236,052 58	2.209	17
18	Pepperell,	64,321	1,012 41	1.574	—	10,092,881	193,549 40	1.918	18
19	Pittsfield,	31,030	782 30	2.521	13,110 04	15,598,308	575,446 51	3.689	19
20	Salem,	23,490,000	284,406 00	1.210	1,339 71	41,463,287	885,020 36	2.134	20
21	Shirley,	11,744,249	185,069 65	1.575	527 00	13,141,174	217,092 53	1.652	21
22	Turners Falls Power,	75,645,272	663,719 96	.877	57,954 70 ⁷	164,012,686	1,717,973 66	1.047	22
23	United (Springfield),	17,733,200	161,890 00	.913	—	59,102,380	1,944,580 62	3.246	23
24	Webster,	—	—	—	—	9,102,461	306,623 48	3.368	24
25	Worcester,	12,581,350	144,037 22	1.144	42,997 46 ⁸	68,112,456	2,045,792 24 ⁸	3.003	25
26	Worcester Suburban,	—	—	—	12,790 24	11,683,013	438,494 40	3.753	26
27									27

¹ Includes \$278.57 for steam heating.² Includes \$12,656.44 for steam heating.³ Includes \$75.55 for steam heating.⁴ Municipal plant.⁵ Includes \$41,472.35 appropriated from tax levy.⁶ Includes \$155 for steam heating.⁷ From sale of water power.⁸ Includes \$40,842.90 for steam heating and elevator service.

2. OPERATING EXPENSES.

(a) Expenses of Manufacture.

No. of Company.	COMPANY.	K.W. Hrs. made.	COAL OR OTHER FUEL.		RENTALS.		OIL AND WASTE.		WATER.		No. of Company.
			Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	
1	Abol.	4,429,106	\$39,026 19	— ¹	\$1,591 50	—	\$379 18	— ¹	\$29 84	— ¹	1
2	Central Massachusetts,	30,136,238	288,466 64	— ²	—	—	1,675 88	— ²	3,695 40	— ²	2
3	Eastern Massachusetts,	— ²	—	—	—	—	67 80	—	—	—	3
4	Edison (Boston),	— ²	—	—	900 00	—	—	—	—	—	4
5	Edison (Brookton),	356,579,600	2,558,905 50	717	47,827 20	.013	9,091 22	.003	27,163 45	.008	5
6	Fall River,	40,841,740	376,290 04	.921	—	—	1,311 10	.003	572 98	.001	6
7	Fitchburg,	33,847,900	280,732 48	.829	—	—	3,091 66	.009	7,636 90	.023	7
8	Greenfield,	13,586,000	162,254 60	— ¹	260 91	—	1,354 80	—	3,114 07	—	8
9	Haverhill,	12,423,000 ³	—	—	3,000 00	.024	165 75	.001	—	—	9
10	Holyoke, ⁴	11,757,890	145,075 33	1.234	18,585 60	—	1,131 33	.010	615 23	—	10
11	Lawrence,	21,722,100	286,923 21	— ¹	37,280 73	—	1,147 99	—	3,109 53	—	11
12	Lowell,	16,252,465	102,518 88	— ¹	—	—	759 63	—	2,125 82	—	12
13	Lynn,	32,493,348	333,363 31	1.026	—	—	1,867 88	.006	9,136 96	.007	13
14	Malden,	19,101,400	190,599 26	.998	—	—	2,438 48	.014	1,500 21	.048	14
15	New Bedford,	1,417,000	31,630 23	2.232	—	—	110 32	.008	9,058 22	.106	15
16	Newburyport,	118,515,930	821,930 33	.694	—	—	2,987 72	.003	1,907 38	.013	16
17	New England Power,	15,110,930	152,843 78	1.011	25,687 56	.148	2,682 85	.018	1,789 56	.010	17
18	Pepperell,	17,355,900 ³	166,975 96	.962	11,300 00	.008	2,127 83	.012	—	—	18
19	Pittsfield,	142,033,570 ⁴	—	—	—	—	116 52	—	3,276 05	.018	19
20	Salmon,	17,761,570	162,064 96	—	50 00	.000	692 57	.005	4,280 46	.010	20
21	Shirley,	43,576,750	357,232 05	.819	—	—	2,382 00	.005	—	—	21
22	Turners Falls Power,	— ²	—	—	21,475 59 ⁷	—	13,666 98	—	687 80	—	22
23	United (Springfield),	167,565,800	128,276 16	— ¹	34,860 00	—	4,445 46	—	3,371 20	—	23
24	Webster,	59,991,167	354,289 05	— ¹	—	—	433 75	—	3,458 99	.029	24
25	Worcester,	11,848,160	131,356 79	1.108	—	—	4,052 57	.004	1,844 34	.002	25
26	Worcester Suburban,	74,327,620	644,285 30	.867	1,800 00	.002	—	—	—	—	26
27	Worcester Suburban,	— ²	—	—	—	—	—	—	—	—	27

¹ Electricity generated partly from water power.
² All current purchased.
³ Electricity generated wholly from water power.
⁴ Municipal plant.

⁵ Kilowatt hours generated by steam.
⁶ Kilowatt hours generated by water power.
⁷ Storage water.

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES AT STATION.		TOOLS AND APPLIANCES.		STATION REPAIRS.		HYDRAULIC PLANT AND STEAM PLANT REPAIRS.			No. of Company.
		Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	HYDRAULIC PLANT.	STEAM PLANT.	Per K.W. Hr. made (Cents).	
								Amount.	Amount.		
1	Athol,	\$22,129 10	.499	\$12,758 32	.288	\$792 51	.018	\$2,960 10	\$3,732 58	.151	1
2	Cambridge,	97,632 43	.323	1,114 26	.004	9,537 52	.032	6,055 11	27,131 99	.090	2
3	Central Massachusetts,	5,714 13	—	1,443 01	—	591 51	—	—	309 42	—	3
4	Eastern Massachusetts,	—	—	—	—	—	—	—	—	—	4
5	Edison (Boston),	906,248 22	.254	39,936 99	.012	35,643 09	.010	—	259,330 54	.073	5
6	Edison (Brookton),	59,908 98	.147	6,899 83	.017	5,232 04	.013	—	25,622 29	.063	6
7	Fall River,	56,847 44	.168	6,067 58	.018	4,163 70	.012	—	31,384 27	.093	7
8	Fitchburg,	42,590 48	.313	4,966 04	.036	748 30	.006	3 05	16,571 32	.122	8
9	Greenfield,	24,478 76	.197	4,411 59	.035	360 40	.003	1,897 92	—	.015	9
10	Haverhill,	38,161 09	.324	5,804 76	.049	2,543 51	.022	—	12,763 78	.109	10
11	Holyoke,	58,274 30	.268	2,039 71	.009	771 44	.004	79 52	7,193 61	.033	11
12	Lawrence,	73,603 31	.453	—	—	1,833 40	.011	393 64	3,535 63	.024	12
13	Lowell,	67,322 53	.207	6,589 10	.021	6,479 43	.020	—	54,193 05	.167	13
14	Lynn,	55,848 23	.292	8,813 32	.036	9,641 73	.050	—	42,719 07	.224	14
15	Malden,	15,846 67	1.118	2,040 45	.144	1,312 72	.093	—	7,030 09	.497	15
16	New Bedford,	84,549 52	.071	3,810 87	.003	12,214 50	.010	—	37,169 70	.031	16
17	Newburyport,	27,202 58	.180	592 72	.004	1,005 60	.007	—	11,655 47	.077	17
18	New England Power,	51,940 55	.299	3,166 44	.018	2,450 47	.014	—	18,103 87	.104	18
19	Pepperell,	113,901 49	.080	23,846 41	.017	10,001 30	.007	44,639 54	—	.031	19
20	Pittsfield,	265 80	—	65 72	—	1,126 17	.006	—	8,241 49	.047	20
21	Salem,	53,403 02	.301	3,809 21	.021	13,848 93	.032	—	45,563 92	.105	21
22	Shirley,	58,729 81	.135	6,916 66	.016	—	—	—	—	—	22
23	Turners Falls Power,	1,788 22	—	339 43	—	1,796 80	.001	12,820 41 ^a	15,751 94	.017	23
24	United (Springfield),	92,703 09	.055	1,197 16	.001	12,784 08	.021	2,637 70	77,883 07	.134	24
25	Webster,	105,302 27	.176	9,390 60	.016	558 16	.005	—	6,187 46	.082	25
26	Worcester,	33,710 48	.285	1,792 72	.015	16,254 51	.022	—	69,134 61	.093	26
27	Worcester Suburban,	87,495 41	.119	12,504 17	.017	—	—	—	—	—	27

^a Includes hydraulic plant expenses.

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.

(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	ELECTRIC PLANT REPAIRS.		TOTAL COST OF MANUFACTURE.		CURRENT BOUGHT.			TOTAL COST OF CURRENT MADE AND PURCHASED.		No. of Company.
		Amount.	Per K.W. Hr. made (Cents).	Amount.	Per K.W. Hr. made (Cents).	K.W. Hrs. bought.	Amount.	Per K.W. Hr. bought (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Alhul.	\$5,134 05	.116	\$86,941 87 ¹	1.963	5,808,776	\$62,530 57	1.076	\$149,472 44 ¹	1.749	1
2	Cambridge.	10,000 34	.033	440,845 96	1.463	26,868	964 51	3.589	441,810 47	1.857	2
3	Central Massachusetts.	—	—	14,180 78 ²	—	14,351,234	213,860 48	1.490	228,041 26	1.807	3
4	Eastern Massachusetts.	—	—	900 00 ³	—	26,927,760	335,393 82	1.245	336,293 82	1.380	4
5	Edison (Boston).	179,866 00	.050	4,064,012 21	1.140	14,070,610	83,425 52	.593	4,147,437 73	1.445	5
6	Edison (Brooklyn).	6,005 72	.015	481,812 98	1.180	—	—	—	481,842 98	1.439	6
7	Fall River.	1,114 31	.003	391,938 36	1.155	12,772,072	164,585 25	1.289	555,623 59	1.334	7
8	Fitchburg.	657 56	.004	232,321 13 ¹	1.711	2,304,309	34,435 88	1.494	266,957 01 ¹	1.903	8
9	Greenfield.	2,187 19	.018	36,501 61 ¹	1.204	2,986,000	34,803 71	1.153	71,305 32	.601	9
10	Haverhill.	843 50	.007	206,329 30 ¹	1.755	1,336,740	14,704 14	1.100	206,329 30 ¹	1.065	10
11	Holyoke.	2,304 98	.011	377,935 59	1.740	—	—	—	392,639 73	1.967	11
12	Lawrence.	1,248 36	.008	224,013 11	1.378	3,021	160 59	5.316	224,013 11	1.802	12
13	Lowell.	11,614 62	.036	483,585 74	1.488	—	—	—	483,746 33	1.826	13
14	Lynn.	4,960 85	.026	322,157 90	1.686	18,953,500	318,238 45	1.679	322,157 90	2.084	14
15	Malden.	2,358 75	.165	61,829 44	4.363	—	—	—	380,067 89 ¹	2.234	15
16	New Bedford.	4,436 56	.004	976,157 42	.824	36,710	231 09	.629	976,157 42	.934	16
17	Newburyport.	1,078 81	.016	198,969 19 ¹	1.317	185,806,576	1,710,398 47	.921	199,200 28	1.308	17
18	New England Power.	2,581 76	.016	274,824 00 ³	1.583	—	—	—	2,277,032 97	.796	18
19	Pepperell.	88,005 24	.062	291,810 50 ⁶	.205	11,744,249	185,069 65	1.576	185,401 26	1.838	19
20	Pittsfield.	2,365 17	.013	235,028 64	1.323	336,000	3,320 65	.988	238,349 29	1.528	20
21	Salem.	2,412 94	.005	491,366 77	1.127	48,506	2,480 17	5.113	493,846 94	1.190	21
22	Shirley.	—	—	2,127 65 ³	—	13,485,929	205,851 74	1.526	207,979 39	1.583	22
23	Turners Falls Power.	6,995 39	.004	295,371 32	.176	19,637,700	173,487 12	.883	468,858 44	.286	23
24	United (Springfield).	18,089 61	.030	623,053 04	1.038	11,832,800	89,197 20	.754	712,250 24	1.189	24
25	Webster.	541 81	.004	178,040 16	1.502	113,180	1,136 57	1.005	179,476 73	1.968	25
26	Worcester.	—	.017	849,894 19 ¹	1.143	5,348,620	28,979 26	.542	878,873 45	1.290	26
27	Worcester Suburban.	—	—	— ³	—	13,150,310	203,257 47	1.546	203,257 47	1.740	27

¹ Includes expense incident to sale of steam. (See footnote, p. 478.)² For generating steam and upkeep of station, held in reserve.³ All current purchased.⁴ Municipal plant.⁵ Cost of manufacture by steam.⁶ Cost of manufacture by water power.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES FOR CARE OF LIGHTS, METERS AND MOTORS, METER READING, CLERICAL LABOR, ETC.		DISTRIBUTION (TOOLS AND EQUIPMENT).		MAINTENANCE AND RENEWALS (STREET LAMPS).		RENEWALS OF LAMPS (COMMERCIAL).		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Athol.	\$5,047 75	.059	\$707 47	.008	\$3,589 33	.042	—	—	1
2	Cambridge.	81,396 36	.342	25,921 15	.109	8,430 46	.035	\$4,777 58	.020	2
3	Central Massachusetts.	7,560 97	.066	3,892 32	.078	5,381 84	.043	—	—	3
4	Eastern Massachusetts.	11,651 35 ¹	.048	—	—	—	—	—	—	4
5	Edison (Boston).	113,585 26	.040	—	—	200,716 11	.070	264,876 74	.092	5
6	Edison (Brookton).	60,681 30	.181	—	—	11,967 53	.036	1,085 28	.003	6
7	Fall River.	55,578 80	.133	13,424 07	.032	11,511 76	.028	—	—	7
8	Fitchburg.	15,489 73	.110	11,308 05	.081	5,045 42	.036	41 22	.000	8
9	Greenfield.	9,944 67	.084	668 99	.006	6,697 05	.056	8 83	.000	9
10	Haverhill.	27,675 74	.290	9,627 94	.101	5,356 75	.056	1,019 50	.005	10
11	Holyoke. ²	7,873 85	.039	7,964 40	.040	4,267 84	.022	—	—	11
12	Lawrence.	17,086 28	.138	2,538 85	.020	3,976 19	.032	114 86	.000	12
13	Lowell.	54,246 13	.208	5,609 49	.022	5,844 41	.022	1,285 09	.008	13
14	Lynn.	51,327 96	.332	26,259 20	.170	10,402 76	.067	—	—	14
15	Malden.	47,072 39	.278	25,332 40	.149	21,614 13	.128	—	—	15
16	New Bedford.	32,633 21	.031	15,224 81	.014	13,234 37	.013	—	—	16
17	Newburyport.	4,052 55	.028	449 35	.003	2,420 39	.017	—	—	17
18	New England Power.	7,828 62	.003	2,928 21	.001	—	—	—	—	18
19	Pepperell.	3,252 21	.032	—	—	594 06	.006	—	—	19
20	Pittsfield.	32,458 34	.208	11,983 52	.077	10,149 63	.024	1,006 83	.006	20
21	Salem.	24,569 04	.059	15,003 80	.037	313 66	.002	—	—	21
22	Shutty.	3,042 66	.023	—	—	—	—	—	—	22
23	Turners Falls Power.	75,102 30 ³	.046	1,053 18	.000	40,482 98	.068	—	—	23
24	United (Springfield).	58,097 67	.097	4,581 00	.008	4,021 89	.044	136 96	.001	24
25	Webster.	11,712 67	.129	32,468 92	.048	21,252 56	.031	12 03	—	25
26	Worcester.	21,850 99	.032	9,454 49	.081	—	—	5,090 55	.045	26
27	Worcester Suburban.	9,362 56	.080	—	—	—	—	—	—	27

¹ Line operation.² Municipal plant.³ Substation operation.

2. OPERATING EXPENSES — *Continued.*
(b) Expenses of Distribution — Concluded.

No. of Company	COMPANY.	REPAIRS AND RENEWALS.				METERS AND TRANSFORMERS.				TOTAL COST OF DIS- TRIBUTION.		No. of Company
		LINES AND CONDUITS.		Per K. W. Hr. sold (Cents).	Amount.	Amount.	Per K. W. Hr. sold (Cents).	Amount.	Per K. W. Hr. sold (Cents).			
		Amount.	Per K. W. Hr. sold (Cents).									
1	Athol,	\$5,306 60	.062		\$678 17	.008	\$15,329 32	.179	1			
2	Cambridge,	34,526 76	.145		2,981 72	.013	158,034 03	.664	2			
3	Central Massachusetts,	10,694 20	.085		991 47	.008	34,523 80	.874	3			
4	Eastern Massachusetts,	6,875 21	.028		—	—	18,526 56	.076	4			
5	Edison (Boston),	792,945 23	.276		145,565 81	.051	1,517,690 15	.329	5			
6	Edison (Brockton),	27,969 08	.084		3,725 54	.011	105,428 73	.315	6			
7	Fall River,	19,596 62	.047		6,279 27	.015	106,390 52	.255	7			
8	Fitchburg,	2,617 30	.019		729 06	.005	35,230 78	.251	8			
9	Greenfield,	29,245 38	.247		78 32	.000	46,634 41	.393	9			
10	Haverhill,	4,633 65	.049		1,392 89	.015	48,695 80	.511	10			
11	Holyoke,	17,648 66	.089		7,642 13	.038	46,416 38	.233	11			
12	Lawrence,	44,230 71	.356		9,859 20	.079	77,691 23	.625	12			
13	Lowell,	38,731 98	.149		4,136 04	.016	108,682 91	.417	13			
14	Lynn,	33,244 72	.215		11,122 14	.072	133,641 87	.864	14			
15	Malden,	41,257 48	.243		1,454 83	.009	136,731 23	.807	15			
16	New Bedford,	30,833 47	.030		4,404 31	.004	96,330 17	.092	16			
17	Newburyport,	5,272 68	.036		14 00	.000	12,208 97	.084	17			
18	New England Power,	53,342 55	.019		9,778 76	.003	73,878 14	.026	18			
19	Pepperell,	2,346 97	.023		1,912 37	.019	8,105 61	.080	19			
20	Pittsfield,	18,792 26	.120		11,184 94	.072	75,425 89	.483	20			
21	Salem,	14,231 68	.084		1,418 40	.003	65,375 55	.157	21			
22	Shirley,	2,201 70	.017		2,166 28	.016	7,724 30	.058	22			
23	Turners Falls Power,	58,745 12	.036		3,539 82	.002	138,440 42	.084	23			
24	United (Springfield),	51,702 94	.086		2,510 82	.004	157,375 41	.263	24			
25	Webster,	6,439 91	.071		1,507 96	.016	24,570 15	.269	25			
26	Worcester,	92,052 36	.135		8,781 16	.013	176,418 02	.259	26			
27	Worcester Suburban,	10,566 82	.090		182 08	—	34,656 50	.296	27			

¹ Municipal plant.

2. OPERATING EXPENSES — Concluded.
 (c) Office Management and Other Operating Expenses.

No. of Company.	COMPANY.	EXPENSES OF MANAGEMENT.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION.		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Athol.	\$8,161 01	.096	\$26,642 03	.312	\$5,427 70	.063	\$205,032 50	2.395	1
2	Cambridge.	86,922 53	.365	93,935 76	.395	19,098 99	.081	799,821 78	2.362	2
3	Central Massachusetts.	29,457 28	.177	19,010 41	.151	5,157 26	.041	309,190 01	2.530	3
4	Eastern Massachusetts.	4,163 86	.017	12,553 85	.052	1,064 23	.004	372,602 32	1.529	4
5	Edison (Boston).	1,492,086 72	.520	1,479,630 02	.515	183,363 02	.065	8,822,208 24	3.074	5
6	Edison (Brookton).	125,736 28	.370	190,318 15	.270	10,399 20	.032	811,925 34	2.426	6
7	Fall River.	69,681 32	.198	198,422 81	.260	12,095 84	.029	832,173 08	2.046	7
8	Fitchburg.	35,860 58	.255	35,311 52	.252	12,095 40	.086	385,455 29	2.747	8
9	Greenfield.	34,207 39	.289	38,530 81	.326	6,263 39	.053	196,961 52	1.662	9
10	Haverhill.	41,204 46	.432	50,761 08	.533	12,805 05	.134	359,795 69	3.775	10
11	Holyoke.	42,499 90	.213	—	—	3,642 45	.018	485,198 52	2.431	11
12	Lawrence.	44,853 75	.361	56,703 90	.456	14,047 19	.113	417,309 18	3.357	12
13	Lowell.	101,042 42	.388	79,227 25	.304	17,288 01	.066	789,986 92	3.031	13
14	Lynn.	39,826 88	.258	57,044 70	.369	21,822 37	.141	574,493 72	3.716	14
15	Malden.	49,938 58	.295	89,551 10	.529	15,654 02	.092	671,942 82	3.967	15
16	New Bedford.	97,143 89	.093	121,201 33	.116	15,621 93	.015	1,306,454 74	1.250	16
17	Newburyport.	18,977 53	.131	14,190 60	.097	6,899 08	.047	251,476 46	1.727	17
18	New England Power.	79,074 80	.027	174,385 00	.061	50,601 41	.018	2,654,972 32	.928	18
19	Pepperell.	2,477 03	.024	2,130 88	.021	788 90	.008	198,903 68	1.971	19
20	Pittsfield.	32,735 87	.210	24,697 20	.158	12,255 44	.079	383,463 69	2.458	20
21	Salem.	49,772 36	.121	66,876 20	.161	16,064 99	.039	691,936 04	1.668	21
22	Shirley.	3,006 79	.023	2,149 30	.016	2,940 48	.018	223,800 26	1.703	22
23	Turners Falls Power.	71,415 85	.043	214,666 67	.132	30,331 87	.018	923,713 25	1.563	23
24	United (Springfield).	122,990 67	.204	156,703 61	.262	27,477 57	.046	1,176,797 50	1.964	24
25	Webster.	12,440 29	.138	18,146 95	.199	5,706 64	.084	240,130 76	2.638	25
26	Worcester.	122,552 05	.180	171,592 74	.252	38,895 56	.057	1,388,331 92	2.038	26
27	Worcester Suburban.	23,609 76	.202	35,816 45	.307	4,171 38	.036	301,511 56	2.581	27

1 Municipal Plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	NET OPERATING INCOME.		INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS.		INTEREST.		No. of Company.
		Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	
1	Athol,	\$98,359 22	1.151	\$17,617 96	—	\$24,921 16	—	1
2	Cambridge,	304,963 61	1.282	26,853 19	.113	41,722 18	.175	2
3	Central Massachusetts,	93,858 38	.744	13,968 37	.111	43,365 93	.344	3
4	Eastern Massachusetts,	53,979 86	.222	826 28	.003	11,367 67	.046	4
5	Edison (Boston),	5,126,421 64	1.786	264,113 80	.092	1,373,707 82	.479	5
6	Edison (Brookton),	400,632 64	1.197	33,341 71	.089	54,576 70	.163	6
7	Fall River,	348,729 75	.837	13,329 96	.032	78,906 33	.189	7
8	Fitchburg,	127,145 27	.906	86,378 19	—	43,137 24	—	8
9	Greenfield,	183,042 14	1.544	12,979 52	.109	26,116 95	.220	9
10	Haverhill,	197,149 66	2.069	8,524 62	.089	27,246 48	.286	10
11	Holyoke, ¹	114,345 14	.781	8,743 73 ²	—	35,720 84	—	11
12	Lawrence,	221,419 02	1.781	116,960 95	—	81,066 55	—	12
13	Lynn,	298,546 14	1.145	29,797 82	.114	23,408 12	.090	13
14	Lowell,	350,012 64	2.264	207,952 45	—	23,233 36	—	14
15	Malden,	290,569 47	1.716	22,120 50	.131	46,816 73	.276	15
16	New Bedford,	565,332 49	.541	233,225 12	—	219,880 88	—	16
17	Newburyport,	77,576 12	.533	13,491 35	—	38,537 32	—	17
18	New England Power,	1,081,328 44	.378	17,557 11	.006	355,580 80	.124	18
19	Pepperell,	5,354 28 ³	—	3,996 81	.040	3,482 04	.035	19
20	Pittsfield,	191,982 82	1.231	6,035 88	.039	45,284 96	.290	20
21	Salem,	193,084 32	.466	9,007 11	.021	37,930 90	.091	21
22	Shirley,	6,077 73 ³	—	2,704 29	.021	7,580 66	.057	22
23	Turners Falls Power,	794,260 41	.484	233,418 26	.132	228,305 92	.139	23
24	United (Springfield),	767,783 12	1.282	14,583 70	.024	133,798 20	.223	24
25	Webster,	66,432 72	.731	46,186 72	—	28,517 85	—	25
26	Worcester, ¹	657,460 42	.965	59,313 03	.087	51,314 69	.075	26
27	Worcester Suburban,	136,982 84	1.172	56,586 01	.484	16,342 33	.140	27

¹ Municipal plant.² Deficit balance from gas operating account.³ Deficit.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION AND RESERVES.			BALANCES.		No. of Company.
		Amount.	Rate Per Cent.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).	Amount.	Per K.W. Hr. sold (Cents).		
1	Athol.	\$69,135 86	9.13	—	\$21,358 52	—	\$561 64	—	1	
2	Cambridge.	200,000 00	20	.841	111,694 35	.469	21,599 73 ¹	—	2	
3	Central Massachusetts.	36,731 25	9	.291	27,722 64	.220	6 93	.000	3	
4	Eastern Massachusetts.	15,000 00	10	.061	19,509 28	.080	8,929 19	.037	4	
5	Edison (Boston).	2,703 360 00	12	.942	1,219 289 25	.425	94,178 37	.033	5	
6	Edison (Brookton).	233,012 00	13	.696	107,788 78	.322	38,596 87	.115	6	
7	Fall River.	207 198 00	8	.497	74 647 41	.179	1 307 97	.003	7	
8	Fitchburg.	88,800 00	10	—	54,968 63	—	26,617 59	—	8	
9	Greenfield.	82,243 00	8	.694	76,321 00	.644	11,340 71	.096	9	
10	Haverhill.	94,190 00	10	.988	78,144 99	.812	6,092 81	.064	10	
11	Holyoke. ²	—	—	—	118,614 00	—	48,733 43	—	11	
12	Lawrence.	175,000 00	7	—	29,269 52	—	53,043 90	—	12	
13	Lowell.	117,640 00	10	.451	75,373 62	.289	111,922 22	.429	13	
14	Lynn.	325,000 00	20	—	157,692 67	—	52,039 06	—	14	
15	Malden.	128,160 00	12	.757	117,078 37	.691	20,634 87	.122	15	
16	New Bedford.	286,200 00	12	—	206,700 32	—	85,776 41	—	16	
17	Newburyport.	51,300 00	6	—	—	—	1,230 15	—	17	
18	New England Power.	540,947 50	— ³	.189	233,939 30	.082	31,582 05 ¹	—	18	
19	Pepperell.	—	—	—	494 37	.005	5,333 88 ¹	—	19	
20	Pittsfield.	50,000 00	10	.321	95,753 74	.614	7,000 00	.045	20	
21	Salem.	100,805 00	10	.243	45,025 51	.108	18,301 02	.044	21	
22	Shirley.	2,106 00	6 ⁴	.016	3,235 37	.025	16,925 47 ¹	—	22	
23	Turners Falls Power.	628,059 55	6.50	.383	142,676 00	.087	28,547 20	.017	23	
24	United (Springfield).	288,000 00	12	.481	170,893 63	.285	189,676 90	.317	24	
25	Webster.	48,000 00	8	—	50,459 09	—	14,297 50 ¹	—	25	
26	Worcester.	389,600 00	21.28	.572	270,669 84	.397	4,988 92	.007	26	
27	Worcester Suburban.	84,000 00	10.50	.719	97,220 22	.832	3,993 70 ¹	—	27	

³ Eight per cent on common stock; 6 per cent on preferred stock.⁴ On preferred stock.¹ Deficit.² Municipal plant.

APPENDIX G. --- WATER COMPANIES' STATISTICS.

TABLE 1. — *Financial Statistics for the Year ended June 30, 1920.*

COMPANY.	Capital Stock.	Bonds.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.		Value of Property Assessed locally.	Taxes paid.
			Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.		
Amherst,	\$150,000	—	53	45	\$120,900	\$19,000 00	6	\$233,515	\$6,194 20
Ashfield,	15,000	—	41	26	5,800	—	—	9,000	194 50
Aspinwall (Lenox),	10,000	—	3	—	—	—	—	— ¹	23 77
Auburn,	24,200	—	29	29	24,200	—	—	—	—
Barnstable,	75,000	\$75,000	25	25	75,000	3,000 00	4	120,000	2,755 39
Berkshire (Lee),	20,000	20,000	14	14	20,000	1,200 00	6	17,300	800 18
Brant Rock (Marshfield),	5,000	—	3	3	5,000	—	—	14,300	312 31
Bridgewater,	100,000	75,000	13	12	99,500	—	—	121,500	3,697 67
Cheshire,	15,000	—	26	20	13,800	1,650 00	11	10,600	418 80
Cohasset,	100,000	80,000	78	73	96,600	5,000 00	5	175,000	2,885 56
Cottage City (Oak Bluffs),	100,000	90,000	57	22	44,200	4,500 00	4 ³	122,650	3,233 47
Dedham,	200,000	113,000	94	81	171,500	12,000 00	6	308,550	9,560 54
East Mountain (West Stockbridge),	4,000	—	7	7	4,000	—	—	2,500	62 88
Edgartown,	32,500	32,500	18	17	32,300	1,625 00	5	72,000	1,715 82
Fairhaven,	125,000	—	6	6	125,000	3,750 00	3	167,646	3,963 74
Grafton,	80,000	80,000	16	6	600	—	—	27,330	671 01
Granville Center,	9,300	—	9	5	4,850	—	—	3,000	65 38
Groton,	31,800	23,000	28	28	31,800	1,590 00	5	28,450	699 15
Hill (Stockbridge),	— ²	—	—	—	—	—	—	4,400	78 45
Hingham,	440,000	120,000	188	174	420,900	35,200 00	8	737,650	21,985 77
Holliston,	50,000	50,000	5	5	50,000	—	—	44,800	1,203 13
Housatonic,	40,000	—	5	5	40,000	—	—	46,000	1,422 63
Humarock Beach (Seituate),	10,000	—	4	4	10,000	—	—	— ¹	250 15
Lenox,	86,600	84,000	61	37	56,000	300 00	6 ³	168,725	3,334 88

¹ Not given.² No stock issued.³ On \$5,000 preferred stock.

TABLE 1. — *Financial Statistics for the Year ended June 30, 1920* — Concluded.

COMPANY.	Capital Stock.	Bonds.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.		Value of Property Assessed locally.	Taxes paid.
			Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.		
Ludlow	\$29,000	—	1	1	\$29,000	\$5,800 00	20	\$30,000	\$802 83
Medfield	24,000	—	13	10	17,000	1,200 00	5	11,710	622 33
Millford	200,000	\$200,000	125	116	195,050	16,000 00	8	557,385	13,725 58
Millbury	113,000	85,000	27	23	110,200	—	—	75,100	2,115 20
Mountain Spring (Southampton),	1,500	—	6	5	1,050	150 00	10	500	25 98
Northfield	6,300	—	6	6	6,300	324 25	6 ¹	5,000	115 44
Northfield Schools,	— ²	—	—	—	—	—	—	5,000	109 50
Norton	75,000	75,000	7	7	75,000	—	—	53,000	1,304 84
Onset (Wareham),	25,000	20,000	3	3	25,000	1,500 00	6	80,000	1,757 71
Oxford	50,000	35,000	45	44	49,300	2,500 00	5	76,750	2,253 56
Palmer	30,000	30,000	3	3	30,000	3,000 00	10	90,200	2,755 73
Riverside (Gill),	10,000	—	3	2	6,100	—	—	3,000	125 00
Salisbury	90,000	85,000	29	25	87,800	2,700 00	6	82,750	2,337 70
Seituate,	250,000	100,000	93	82	190,000	8,000 00	— ³	351,500	14,844 80
Sheffield,	20,000	17,000	11	9	19,800	—	—	8,200	335 13
Southbridge,	200,000	—	67	62	197,600	12,000 00	6	326,355	9,971 06
South Egremont,	9,000	6,000	22	14	3,900	—	—	14,600	183 81
Stockbridge,	43,000	19,000	70	59	32,900	—	—	72,225	921 89
Sunderland,	10,700	—	8	8	10,700	856 00	8	6,500	265 37
Wannacomet (Nantucket),	60,000	15,000	69	62	57,850	3,430 50	6 ⁴	131,300	3,024 27
Westford,	40,000	35,000	26	26	40,000	—	—	11,100	228 99
Westhampton,	1,500	—	10	10	1,500	90 00	6	1,650	26 59
Weston,	50,000	50,000	14	14	50,000	2,000 00	4	56,300	965 61
Westwood,	— ²	—	—	—	—	—	—	5,000	45 00
Williamstown,	100,000	150,000	4	2	29,000	—	—	61,500	1,139 42

³ Two per cent on \$150,000 common stock and 5 per cent on \$100,000 preferred stock.⁴ Three per cent each on \$54,350 and \$60,000.¹ One and one-quarter per cent on \$2,000; ⁴ per cent on \$6,300.² No stock issued.

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water.*

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Number of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Amherst,	Amethyst Brook,	-	3	-	42,000,000	Gravity supply and emergency pumping.	195,500,000
Ashfield,	Brook and springs,	-	2	-	4,250,000	Gravity,	-
Aspinwall (Lenox),	Artesian wells and springs,	-	2	2	650,000	Pumping and gravity,	-
Auburn,	Wells,	2	-	1	23,500	Pumping and gravity,	750,000
Barnstable,	Wells,	24	-	1	370,000	Pumping and gravity,	51,982,508
Berkshire (Lee),	Mountain brooks and springs,	-	2	-	-	Gravity,	-
Brant Rock (Marshfield),	Wells fed by springs,	2	-	2	60,000	Pumping and gravity,	-
Bridgewater,	Driven wells,	83	-	1	276,000	Pumping and gravity,	-
Cheshire,	Spring, Kitchen and Thunder brooks,	-	2	-	-	Gravity,	-
Colasset,	Lily Pond and wells,	67	1	-	1,500,000	Pumping and gravity,	-
Cottage City (Oak Bluffs),	Beech Grove Springs,	2	2	1	640,515	Pumping and gravity,	62,893,142
Dedham,	Water-bearing meadow lands,	37	-	3	790,000	Pumping and gravity,	285,748,692
East Mountain (West Stockbridge),	Springs on East Mountain,	-	2	-	6,500	Gravity,	1,500,000
Edgartown,	Dug well fed by springs,	1	-	1	200,000	Pumping and gravity,	32,820,492
Fairhaven,	Wells along Nasketucket Brook, Fairhaven, and Mattapoisett River, Mattapoisett.	2	-	1	500,000	Pumping and gravity,	118,861,000

TABLE 2. — *Showing the Source of Supply, Method of utilizing the Same, the Storage Capacity of the Companies' Works and the Estimated Annual Consumption of Water — Concluded.*

COMPANY.	Source of Supply.	Num- ber of Wells.	Num- ber of Reser- voirs.	Num- ber of Water Towers or Stand- pipes.	Total Storage Capacity in Gallons.	Mode of Supply.	Estimated Total Consump- tion per Year in Gallons.
Grafton,	Wells fed by springs,	1	1	1	110,000 ¹	Pumping and gravity,	87,010,677
Granville Center,	Springs and wells,	2	1	-	62,000	Gravity,	339,646
Groton,	Springs and wells,	1	1	-	500,000	Pumping and gravity,	31,376,147
Hill (Stoeckbridge),	Springs in and about reservoirs,	-	2	-	19,500	Gravity,	-
Hingham,	Accord Pond, Fulling Mill Pond and Ae- cord Brook.	1	5	2	267,197,694	Pumping and gravity,	-
Holliston,	Ponds owned by company,	1	1	1	300,000 ¹	Pumping and gravity,	51,454,235
Housatonic,	Long Pond,	-	1	-	200,000,000	Gravity,	-
Humarock Beach (Scituate),	Artesian wells,	1	1	1	65,000	Pumping and gravity,	3,440,000
Lenox,	Mountain springs and brooks, also Laurel Lake.	-	3	-	65,800,000	Gravity and emergency pump- ing.	107,000,000
Ludlow,	Water purchased from city of Springfield,	-	-	-	-	Gravity,	71,931,000
Medfield,	Springs,	-	-	1	30,000	Pumping and gravity,	-
Milford,	Headwaters of Charles River,	3	2	2	178,400,000	Pumping and gravity,	347,845,400
Millbury,	Well,	1	1	-	1,500,000	Pumping and gravity,	129,939,000
Mountain Spring (Southampton),	Springs,	-	4	-	4,000	Gravity,	-
Northfield Schools,	Louisiana Brook,	-	1	-	700,000	Gravity and emergency pump- ing.	-
Northfield,	Minot Brook,	-	1	-	360,000	Gravity,	-

Norton,	Driven wells,	20	-	1	200,000	Pumping and gravity,	. . . . .	72,113,089
Onset (Wareham),	Jonathan's Pond,	-	-	1	94,000	Pumping and gravity,	. . . . .	34,249,990
Oxford,	Driven wells,	15	-	1	150,000	Pumping and gravity,	. . . . .	-
Palmer,	Graves Pond,	-	1	-	18,000,000	Gravity, . . . . .	. . . . .	-
Riverside (Gill),	Spring,	-	1	-	1,000,000	Gravity, . . . . .	. . . . .	-
Salisbury,	Well and brook,	2	1	1	815,000	Pumping and gravity,	. . . . .	42,795,724
Seituate,	Driven and dug wells, also pond water filtered,	3	-	1	260,000	Pumping and gravity,	. . . . .	120,780,152
Sheffield,	Mountain spring,	-	1	-	-	Gravity, . . . . .	. . . . .	-
Southbridge,	Hatchet and Nuisance brooks,	-	4	-	204,624,000	Gravity, . . . . .	. . . . .	333,390,000
South Egremont,	Goodale Brook,	-	1	-	-	Gravity, . . . . .	. . . . .	-
Stockbridge,	Lake Averie,	-	2	2	60,448,000	Pumping, . . . . .	. . . . .	84,169,645
Sunderland,	Two springs and Saw Mill Brook,	-	1	-	-	Gravity, . . . . .	. . . . .	-
Wannacomet (Nantucket),	Wannacomet Pond and driven wells,	50	-	1	425,000	Pumping and gravity,	. . . . .	92,336,258
Westford,	Driven wells,	19	-	2	490,000	Pumping and gravity,	. . . . .	49,626,000
Westhampton,	Springs forming small brook,	-	1	-	-	Gravity, . . . . .	. . . . .	-
Weston,	Cherry and Stony brooks,	23	-	1	400,000	Pumping and gravity,	. . . . .	52,138,908
Westwood,	Springs from owner's land,	1	-	1	24,000	Pumping and gravity,	. . . . .	-
Williamstown,	Cold and Sherman springs, Paul Brook, Flora Glen and Rattlesnake Brook,	-	5	-	13,075,000	Gravity, . . . . .	. . . . .	-

¹ Capacity of standpipe only.

TABLE 3. — *Showing the Average Pressure in the Mains and the Number of Services, Hydrants, Meters and Customers on June 30, 1920.*

COMPANY.	Esti- mated Pressure in Mains in Pounds.	Num- ber of Serv- ices.	NUMBER OF HYDRANTS.		Num- ber of Meters in Use.	Num- ber of Cus- tomers.
			Pub- lic.	Pri- vate.		
Amherst,	—	— ¹	120	—	1,121	1,121
Ashfield,	—	66	16	—	—	51
Aspinwall (Lenox),	—	—	—	—	—	1
Auburn,	10-30	48	—	—	36	48
Barnstable,	75-95	639	70	—	18	604
Berkshire (Lee),	—	— ¹	44	6	—	728
Brant Rock (Marshfield),	45-115	590	—	1	—	590
Bridgewater,	60-90	963	80	6	572	963
Cheshire,	85	—	25	3	—	160
Cohasset,	60-65	671	96	3	43	694
Cottage City (Oak Bluffs),	53-75	1,302	87	1	21	— ²
Dedham,	45-80	2,400	195	36	2,274	1,679
East Mountain (West Stock- bridge),	—	— ¹	—	—	16	48
Edgartown,	45-60	417	44	—	3	399
Fairhaven,	60-74	1,353	117	15	—	1,353
Grafton,	65-150	384	97	—	8	352
Granville Center,	—	18	—	—	15	17
Groton,	60-100	281	52	9	294	295
Hill (Stockbridge),	—	—	—	—	—	14
Hingham,	35-115	4,200	400	51	130	4,200
Holliston,	70-101	271	58	—	1	280
Housatonic,	—	535	11	23	9	535
Humarock Beach (Scituate),	25-40	— ¹	—	—	—	112
Lenox,	—	309	52	5	368	345
Ludlow,	—	685	64	52	—	862
Medfield,	40	189	—	—	—	188
Milford,	15-100	2,583	194	4	2,051	2,583
Millbury,	6-130	574	77	21	12	556
Mountain Spring (South- ampton),	—	— ¹	—	—	—	25
Northfield Schools,	—	—	7	12	92	127
Northfield,	—	81	—	8	62	93
Norton,	70-114	287	63	30	9	288
Onset (Wareham),	43-55	920	45	2	1	929
Oxford,	97½	469	44	16	337	757
Palmer,	—	501	77	2	147	501
Riverside (Gill),	—	47	—	—	—	47
Salisbury,	40-65	812	76	1	2	812
Scituate,	50-75	1,294	150	17	7	1,294
Sheffield,	—	130	20	—	6	130
Southbridge,	30-110	1,460	181	64	1,507	928
South Egremont,	—	50	8	—	7	59
Stockbridge,	85-90	340	42	1	31	340
Sunderland,	—	102	1	7	—	102
Wannacomet (Nantucket),	40-55	1,536	87	2	3	1,544
Westford,	75-90	356	53	2	—	356
Westhampton,	—	25	1	—	—	25
Weston,	30-110	309	56	22	293	244
Westwood,	—	125	10	—	6	84
Williamstown,	—	— ¹	77	6	616	590

¹ Owned by consumers.² Unknown.

TABLE 4. — Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies.

COMPANY.	Kind of Pipe.	DIAMETER IN INCHES.											Total Length in Feet.	LENGTH IN MILES AND FEET.		
		1 and under.	1¼	1½	2	3	4	6	8	10	12	14		16	Miles.	Feet.
Amherst,	Wrought iron, cast iron and cement lined,	900	—	—	3,500	15,000	50,250	43,600	10,000	—	18,500	—	4,000	145,750	27	3,190
Ashfield,	Wrought iron,	—	—	—	—	—	5,700	6,080	3,380	—	—	—	—	15,160	2	4,600
Aspinwall (Lenox),	—	—	—	—	—	—	—	—	—	—	—	—	—	1—	—	—
Auburn,	Cast iron and galvanized iron,	—	—	—	4,274	1,625	5,096	—	—	—	—	—	—	10,995	2	435
Barnstable,	Wrought iron, cast iron and cement lined,	2,232	4,289	590	9,234	—	1,079	28,149	4,711	—	14,549	—	12,400	77,233	14	3,313
Berkshire (Lee),	Cast iron, galvanized iron and cement lined,	9,962	11,233	7,216	3,967	—	21,604	7,026	25,092	2,919	8,986	—	—	98,005	18	2,965
Brant Rock (Marshfield),	Galvanized and galvanized cement lined,	6,900	—	4,300	32,475	—	685	—	—	—	—	—	—	44,360	8	2,120
Bridgewater,	Cast iron and wrought iron,	841	6,466	1,552	—	—	46,346	17,842	13,686	2,404	7,866	—	—	97,003	18	1,963
Cleshire,	—	—	—	—	—	—	—	—	—	—	—	—	—	1—	—	—
Cohasset,	Cast iron,	—	—	—	—	—	6,220	51,565	23,668	13,221	4,772	—	—	99,446	18	4,406
Cottage City (Oak Bluffs),	Cast iron and wrought iron,	—	—	4,518	3,240	—	21,175	52,143	13,055	26,483	1,962	—	—	212,576	23	1,136
Dedham,	Cast iron, cement lined and wrought iron,	2,121	1,220	—	5,041	—	29,883	140,508	22,207	12,858	4,649	—	—	218,487	41	2,007
East Mountain (West Stock-bridge),	Wrought iron and cast iron,	—	—	1,000	—	2,000	1,000	1,000	—	—	—	—	—	3 5,000	—	5,000
Edgartown,	Cast iron and wrought iron,	—	436	—	—	—	1,220	14,258	3,258	10,961	2,941	—	—	33,074	6	1,394
Fairhaven,	Cast iron and galvanized iron,	3,913	2,162	4,539	8,535	—	10,406	42,623	10,819	15,256	18,468	—	—	116,721	22	561
Grafton,	Cast iron,	—	—	—	—	—	11,500	12,900	20,550	6,100	—	—	—	51,050	9	3,530

¹ Not given.² Includes 5,968 feet owned by town.³ Estimated.

TABLE 4. — Showing the Kind of Pipe and the Lengths and Sizes of the Mains in Use as returned by the Companies — Concluded.

COMPANY.	Kind of Pipe.	DIAMETER IN INCHES.												LENGTH IN MILES AND FEET.		
		1 and under.	1¼	1½	2	3	4	6	8	10	12	14	16	Total Length in Feet.	Miles.	Feet.
Granville Center,	Cast iron,	—	—	—	—	—	—	5,650	—	—	—	—	—	5,650	1	370
Groton,	Cast iron,	—	—	—	—	—	—	—	—	—	—	—	—	147,520	9	—
Hill (Stockbridge),	Iron,	—	—	—	3,600	—	9,700	—	—	—	—	—	—	213,300	2	2,740
Hingham,	Cast iron, wrought iron and cement lined,	52,579	3,589	3,958	29,845	1,063	75,779	126,943	58,471	18,566	83,341	29,209	5,543	3505,786	95	4,186
Holliston,	Cast iron,	—	—	—	—	—	9,625	21,725	4,975	5,250	900	—	—	445,775	8	3,535
Housatonic,	Cast iron,	—	—	—	2,900	—	18,410	7,960	29,162	4,343	2,146	125	—	65,046	12	1,686
Humarock Beach (Scituate),	Galvanized iron,	—	—	—	—	—	—	—	—	—	—	—	—	111,550	2	990
Lenox,	Iron,	—	—	—	5,280	20,700	24,326	17,526	15,840	16,840	—	—	—	100,512	19	192
Ludlow,	Cast iron,	—	—	—	—	—	6,141	27,124	8,169	1,165	3,185	—	—	45,784	8	3,544
Medfield,	Cast iron and wrought iron,	—	—	—	11,120	—	10,000	—	—	—	—	—	—	221,120	4	—
Milford,	Cast iron, wrought iron, galvanized iron, cement lined and lead lined.	1,377	171	183	5,617	—	46,538	80,199	39,734	6,547	9,239	19,393	18	209,016	39	3,096
Millbury,	Cast iron,	—	—	—	—	—	—	33,063	16,693	8,202	6,544	—	—	70,989	13	2,349
Mountain Spring (Southampton),	Iron,	5,000	—	—	—	—	—	—	—	—	—	—	—	5,000	—	5,000
Northfield Schools,	Cast iron, galvanized iron and enameled iron.	—	—	—	—	1,650	—	6,361	9,000	—	—	—	—	535,283	6	3,603
Northfield,	Cast iron and wood,	—	—	—	—	—	4,125	5,000	—	—	—	—	—	9,125	1	3,845
Norton,	Cast iron, wrought iron and galvanized iron.	—	—	240	2,864	—	2,714	14,354	19,710	18,334	6,340	—	336	64,892	12	1,532

Onset (Wareham),	Cast iron, galvanized iron and cement lined.	6,747	8,517	6,976	19,498	165	10,330	16,479	13,708	787	-	-	83,207	15	4,007
Oxford,	Universal and galvanized iron,	1,155	5,145	1,072	15,081	-	-	13,007	22,397	4,840	-	-	62,697	11	4,617
Palmer,	Cement and cast iron,	-	-	-	-	-	-	-	-	-	-	-	1 52,800	10	-
Riverside (Gill),	Cast iron,	-	-	-	-	-	-	4,500	-	-	-	-	6 25,620	4	4,500
Salisbury,	Cast iron and wrought iron,	78,264	-	-	-	-	-	-	-	-	-	-	84,524	16	44
Seituate,	Cast iron and wrought iron galvanized,	-	-	-	-	-	-	1,212	38,004	15,856	11,798	9,390	-	43	4,554
Sheffield,	Cast iron and galvanized iron,	3,150	-	100	2,800	-	5,280	5,280	10,560	7,920	-	-	8231,594	5	770
Southbridge,	Cast iron and wrought iron galvanized,	991	-	12,177	-	11,780	57,942	6,190	6,969	17,101	1,119	12,639	126,908	24	188
South Egremont,	Cast iron, wrought iron and galvanized iron,	-	-	3,000	-	15,150	4,000	-	-	-	-	-	22,150	4	1,030
Stockbridge,	Cast iron and wrought iron,	1,850	7,400	-	-	7,449	15,849	5,579	16,835	-	-	-	58,032	10	5,232
Sunderland,	Cast iron, galvanized iron and wrought iron,	2,040	-	600	7,920	2,640	5,940	-	-	-	-	-	21,780	4	660
Wannacomet (Nantucket),	Cast iron, wood and galvanized iron,	2,668	6,096	1,353	16,241	635	27,484	26,287	12,108	9,979	16	-	102,867	19	2,547
Westford,	Cast iron,	-	-	-	-	-	10,304	9,428	27,525	-	-	-	47,257	8	5,017
Westhampton,	Galvanized iron,	-	-	-	-	-	-	-	-	-	-	-	10 -	-	-
Weston,	Cast iron and galvanized wrought iron,	-	300	736	-	11,554	46,367	11,280	-	-	-	-	70,237	13	1,597
Westwood,	Galvanized iron,	-	-	5,500	4,500	-	-	-	-	-	-	-	10,000	1	4,720
Williamstown,	Cast iron,	1,120	-	12,080	23,921	10,250	30,073	26,916	1,560	-	-	-	105,920	20	320

¹ Lengths of various sizes not given.² Estimated.³ Includes 16,900 feet 20-inch pipe.⁴ Includes 3,300 feet under 4 inches.⁵ Includes 18,272 feet under 3 inches.⁶ Includes 21,120 feet of 4 inches and under.⁷ Includes sizes from 1 inch to 2½ inches.⁸ Includes 42,811 feet under 6 inches.⁹ Includes 2,170 feet of 2½-inch pipe; also 900 feet of 18-inch pipe.¹⁰ Not given.

APPENDIX H. — MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named at the end of the fiscal year 1919: —

MUNICIPALITY.	BOILERS.		ENGINES.		STEAM TURBINES.		GENERATORS.	
	No.	Total Rated H. P.	No.	Total Rated H. P.	No.	Total Rated K. W.	No.	Total K.V.A. Capac- ity.
Ashburnham, ¹	—	—	—	—	—	—	—	—
Belmont, ¹	—	—	—	—	—	—	—	—
Boylston, ¹	—	—	—	—	—	—	—	—
Braintree,	3	375	2	525	1	500	3	1,015
Chicopee,	4 ²	968	—	—	—	—	—	—
Concord,	3	270	1	300	2	833	3	1,033
Dana, ¹	—	—	—	—	—	—	—	—
Danvers,	4	550	5	1,375	—	—	3	1,000
Georgetown, ¹	—	—	—	—	—	—	—	—
Groton, ¹	—	—	—	—	—	—	—	—
Groveland, ¹	—	—	—	—	—	—	—	—
Hingham, ¹	—	—	—	—	—	—	—	—
Holden, ¹	—	—	—	—	—	—	—	—
Holyoke,	8	3,200	—	—	4 ³	10,250	6	13,687
Hudson,	4	580	2	620	2	800	4	1,400
Hull, ¹	—	—	—	—	—	—	—	—
Ipswich,	2	300	3	660	—	—	3	380
Littleton, ¹	—	—	—	—	—	—	—	—
Lunenburg, ¹	—	—	—	—	—	—	—	—
Mansfield, ¹	—	—	—	—	—	—	—	—
Marblehead,	4	580	2	400	2	200	4	650
Merrimac,	— ⁴	—	2 ²	272	—	—	2 ²	195
Middleborough,	1	25	3 ^{2,5}	278 ⁶	—	—	2	350
Middleton, ¹	—	—	—	—	—	—	—	—
North Attleborough,	2	494	2	550	—	—	4	610
Norwood, ¹	—	—	—	—	—	—	—	—
Paxton, ¹	—	—	—	—	—	—	—	—
Peabody,	3	657	2	1,116	1	1,500	3	2,875
Princeton, ¹	—	—	—	—	—	—	—	—
Reading,	4	575	1	330	2	1,100	3	1,300
Rowley, ¹	—	—	—	—	—	—	—	—
Shrewsbury, ¹	—	—	—	—	—	—	—	—
South Hadley, ¹	—	—	—	—	—	—	—	—
Sterling, ¹	—	—	—	—	—	—	—	—
Taunton,	7	2,300	2	1,250	2	4,600	4 ⁷	3,800
Templeton, ¹	—	—	—	—	—	—	—	—
Wakefield, ¹	2 ²	250	—	—	—	—	—	—
Wellesley, ¹	—	—	—	—	—	—	—	—
West Boylston, ¹	—	—	—	—	—	—	—	—
Westfield, ¹	—	—	1 ²	140	—	—	1 ²	150

¹ No generating equipment; all current purchased.

² Not in use.

³ Also 4 water wheels 1,120 horse power.

⁴ Boilers owned by water department.

⁵ Gas engines.

⁶ Also 2 water wheels 157 horse power.

⁷ Also 1 power generator 100 kilowatts.

TABLE 2. — *Street Lines Equipment.*

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).
Ashburnham,	195,930	499	12	63,360
Belmont,	835,358	1,624	111	186,375
Boylston,	233,525	781	30	87,195
Braintree,	1,111,028	1,917	84	221,000
Chicopee,	1,911,349	3,787	—	— ¹
Concord,	1,366,778	2,037	10	268,539
Dana,	79,200	595	—	60,720
Danvers,	1,053,260	1,965	118	345,000
Georgetown,	384,977	704	5	70,408
Groton,	527,313	987	4	115,497
Groveland,	385,180	456	15	95,000
Hingham,	1,249,430	1,368	14	211,121
Holden,	642,200	975	81	154,000
Holyoke,	2,006,330 ²	2,818	136	277,914
Hudson,	994,336	1,148	239	169,550
Hull,	1,097,671	1,642	68	234,791
Ipswich,	668,092	1,371	22	174,377
Littleton,	354,310	822	2	81,800
Lunenburg,	294,993	431	—	— ¹
Mansfield,	689,272	1,086	—	178,000
Marblehead,	993,254	1,128	226	182,300
Merrimac,	337,093	567	8	66,780
Middleborough,	805,478	77	184	271,435
Middleton,	98,048	147	—	21,375
North Attleborough,	1,090,400	777	25	170,173
Norwood,	1,292,342 ³	1,861	49	238,785
Paxton,	132,920	395	24	97,680
Peabody,	1,432,500	1,452	350	297,800
Princeton,	291,340	772	—	— ¹
Reading,	2,619,781	4,852	215	558,387
Rowley,	224,847	846	3	88,800
Shrewsbury,	689,000	1,592	50	— ¹
South Hadley,	531,056 ⁴	894	47	105,445
Sterling,	444,038	1,330	28	172,720
Taunton,	2,985,933	2,681	111	— ¹
Templeton,	519,096	961	52	105,126
Wakefield,	809,543	— ¹	— ¹	— ¹
Wellesley,	1,280,480 ⁵	1,094	7	249,370
West Boylston,	451,822	1,031	36	143,402
Westfield,	1,476,670 ⁶	1,442	255	200,000

¹ Unknown.² Includes 160,978 feet of wire in 35,692 feet of conduit.³ Includes 21,714 feet of wire in 15,988 feet of conduit.⁴ Includes 255 feet of wire in 255 feet of conduit.⁵ Includes 600 feet of wire in 300 feet of conduit.⁶ Includes 131,124 feet of wire in 9,503 feet of conduit.

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the fiscal year 1919, as shown by the several returns:—

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons and Electrodes used.
Ashburnham,	— ¹	—	—
Belmont,	— ¹	—	—
Boylston,	— ¹	—	—
Braintree,	2,040	652	—
Chicopee,	185 ¹	—	—
Concord,	1,756	1,472	—
Dana, ¹	—	—	—
Danvers,	3,480	513	—
Georgetown,	— ¹	—	—
Groton,	— ¹	—	—
Groveland,	— ¹	—	—
Hingham,	— ¹	—	—
Holden,	— ¹	—	—
Holyoke,	22,300 ²	—	5,354
Hudson,	3,255	7	100
Hull,	— ¹	—	—
Ipswich,	1,400	—	—
Littleton,	— ¹	—	—
Lunenburg,	— ¹	—	—
Mansfield,	— ¹	—	—
Marblehead,	2,864	—	2,438
Merrimac,	— ¹	—	—
Middleborough,	— ¹	—	—
Middleton,	— ¹	—	—
North Attleborough,	199 ¹	—	—
Norwood,	— ¹	—	—
Paxton,	— ¹	—	—
Peabody,	5,699	75	1,150
Princeton,	— ¹	—	—
Reading,	3,165	144	—
Rowley,	— ¹	—	—
Shrewsbury,	— ¹	—	—
South Hadley,	— ¹	—	—
Sterling,	— ¹	—	—
Taunton,	18,674	—	—
Templeton,	— ¹	—	—
Wakefield,	— ¹	—	—
Wellesley,	— ¹	—	—
West Boylston,	— ¹	—	—
Westfield,	1,151 ³	—	3,785

¹ Current bought.² Also used water power.³ Part of current purchased.

TABLE 4. — *Electric current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the fiscal year 1919: —

MUNICIPALITY.	Total K. W. Hours generated and bought.	Sent out for Street Lights.	K. W. Hours sold to Commercial Customers.
Ashburnham,	176,260	8,500	119,002
Belmont,	842,100	137,684	520,208
Boylston,	47,549	11,000	26,125
Braintree,	1,261,085	136,180	880,699
Chicopee,	5,031,673	463,990	3,173,145
Concord,	1,353,190	183,610	882,993
Dana,	16,920	— ¹	8,813
Danvers,	2,295,120	237,293	1,428,792
Georgetown,	128,600	11,570	89,208
Groton,	230,420	35,096	137,350
Groveland,	117,880	42,250	60,631
Hingham,	522,657	121,347	301,571
Holden,	173,100	27,141	95,874
Holyoke,	18,930,800	852,400	15,497,577
Hudson,	1,444,711	92,451	1,109,175
Hull,	867,180	85,600	607,506
Ipswich,	549,640	85,602	286,967
Littleton,	72,860	9,536	30,114
Lunenburg,	73,500	7,374	34,961
Mansfield,	3,129,220	165,790	2,607,277
Marblehead,	1,079,200	229,557	558,714
Merrimac,	234,782	33,377	130,660
Middleborough,	688,060	28,633	396,314
Middleton,	33,664	16,365	15,008
North Attleborough,	1,223,650	93,190	889,249
Norwood,	3,805,645	210,070	2,627,169
Paxton,	35,730	5,500	17,160
Peabody,	4,583,100	269,400	3,705,450
Princeton,	53,920	14,448	21,869
Reading,	2,056,834	172,948	1,258,406
Rowley,	55,760	16,120	24,166
Shrewsbury,	351,600	70,000	190,234
South Hadley,	413,520	72,279	223,442
Sterling,	117,680	11,437	90,180
Taunton,	8,667,767	657,074	5,501,325
Templeton,	177,094	25,654	94,750
Wakefield,	849,792	12,355	544,366
Wellesley,	1,145,820	156,534	573,958
West Boylston,	127,957	21,005	65,600
Westfield,	3,612,503	310,815	2,525,846

¹ No record.

TABLE 5. — *Connected Load Statistics.*

The following table shows the number of customers for each kind of commercial lights, total lighting load, number of motors and total power load at the end of the fiscal year 1919: —

MUNICIPALITY.	Number of Customers using Commercial Are Lights only.		Number of Customers using Commercial Incandescent Lights only.		Number of Customers using both Arc and Incandescent Lights but no Power.		Number of Customers using Electric Power only.		Number of Customers using both Light and Power.		Total Lighting Load in K. W.		Number of Motors.		Total Power Load in K. W.		Total Lighting and Power Load in K. W.	
Ashburnham,	130.08	32	32	32.00	162.08		
Belmont,	1,931.05	10	10	75.00	2,006.05		
Boylston,	36.04	—	—	—	36.04		
Braintree,	38.73 ¹	54	—	— ²	— ³		
Chicopee,	108.40 ¹	366	366	4,905.00	— ³		
Concord,	1,451.85	72	72	316.55	1,768.40		
Dana,	20.20	1	1	5.00	25.20		
Danvers,	989.33	142	142	2,063.36	3,052.69		
Georgetown,	218.04	62	62	126.07	344.11		
Groton,	279.30	22	22	89.59	368.89		
Groveland,	267.60	15	15	33.64	301.24		
Hingham,	1,250.30	37	37	282.73	1,533.03		
Holden,	180.22	11	11	18.50	198.72		
Holyoke,	10,015.45	1,890	1,890	10,793.19	20,808.64		
Hudson,	26.30 ¹	—	—	— ²	— ³		

Hull,	.	.	.	.	.	479	—	—	1	9	365.32	9	33.60	398.92
Ipswich,	.	.	.	.	.	664	—	—	36	—	36.80 ¹	— ²	— ³	— ³
Littleton,	.	.	.	.	.	172	—	—	1	7	95.26	9	44.00	139.26
Lunenburg,	.	.	.	.	.	134	—	—	1	14	3.26 ¹	— ²	— ²	— ³
Mansfield,	.	.	.	.	.	803	—	—	5	78	36.00 ¹	— ²	— ³	— ³
Marblehead,	.	.	.	.	.	1,662	—	—	3	53	65.30 ¹	156	2.19	—
Merrimac,	.	.	.	.	.	219	—	—	—	12	123.48	35	627.50	275.89
Middleborough,	.	.	.	.	.	1,025	—	—	4	37	901.97	112	351.10	1,253.07
Middleton,	.	.	.	.	.	83	—	—	2	—	5.20 ¹	2	.09	— ³
North Attleborough,	.	.	.	.	.	1,233	—	—	2	72	1,508.45	— ³	643.00	2,151.45
Norwood,	.	.	.	.	.	2,171	—	—	2	45	2,725.09	241	2,248.00	4,973.09
Paxton,	.	.	.	.	.	62	—	—	7	—	24.91	—	—	24.91
Peabody,	.	.	.	.	.	1,983	—	—	222	—	1,639.60	358	3,278.20	4,917.80
Princeton,	.	.	.	.	.	76	—	—	—	15	10.13 ¹	— ²	—	— ³
Reading,	.	.	.	.	.	2,251	—	—	11	70	2,931.36	140	789.66	3,721.02
Rowley,	.	.	.	.	.	122	—	—	7	14	90.00	21	— ²	— ³
Shrewsbury,	.	.	.	.	.	820	—	—	—	50	144.80	50	42.00	186.80
South Hadley,	.	.	.	.	.	599	—	—	1	28	592.08	32	102.38	694.46
Sterling,	.	.	.	.	.	149	—	—	—	20	109.50	29	106.00	215.50
Taunton,	.	.	.	.	.	2,686	—	—	21	199	132.40 ¹	608	— ²	— ³
Templeton,	.	.	.	.	.	315	—	—	20	39	13.85 ¹	66	63.04	— ³
Wakefield,	.	.	.	.	.	1,334	—	—	5	55	41.40 ¹	— ²	— ²	— ³
Wellesley,	.	.	.	.	.	1,220	—	—	55	—	1,519.00	85	284.00	1,803.00
West Boylston,	.	.	.	.	.	214	—	—	1	38	236.80	92	102.00	338.80
Westfield,	.	.	.	.	.	1,874	—	—	9	99	792.90	343	1,621.83	2,414.73

1 Street lights only.

² Not given.

3 Incomplete.

TABLE 6. — *Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations: —

For the Fiscal Year 1919.

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
Daily capacity of works (feet), .	1,950,000	125,000	270,000	605,000
Greatest output (feet), . .	965,824	— ¹	211,600	218,100
Date of same,	Oct. 7	— ¹	July 15	June 16
Least output (feet),	604,195	— ¹	105,200	110,700
Date of same,	Jan. 8	— ¹	May 11	June 24
Gas made (feet),	277,223,322	9,834,640	56,117,000	59,705,200
Gas sold by meter (feet), . .	260,458,329	9,128,691	43,345,500	48,227,200
Gas supplied to public buildings (feet),	1,892,100	20,143	179,300	201,500
Gas used at works and offices (feet), .	—	135,000	111,800	507,500
Gas unaccounted for (feet), . .	14,821,542	556,806	12,480,000	10,658,600
Percentage unaccounted for, . .	5.33	5.64	22.20	17.82
Total sales of gas (feet), . . .	262,350,429	9,148,834	43,524,800	48,428,700
Gas sold per mile of main (feet), .	4,233,500	977,356	1,084,392	1,706,931
Gas unaccounted for per mile of main (feet),	239,173	59,483	310,931	375,676
Number of consumers per mile of main,	231.5	71.9	65.7	101
Gas sold per consumer (feet), . .	18,157	13,564	16,431	16,816
Gas materials used,	— ²	— ³	— ⁴	— ⁵
Fuel used,	— ⁶	— ⁷	— ⁸	— ⁹

¹ No record.

² Oil, 339,034 gallons.

³ Fuel oil, 39,221 gallons.

⁴ Oil, 95,193 gallons.

⁵ Oil, 26,334 gallons.

⁶ Coal, 15,448 tons; coke, 4,681 tons.

⁷ Coal, 412 tons.

⁸ Coal, 3,378 tons; coke, 1,298 tons.

⁹ Coal, 5,366 tons; coke, 177 tons.

TABLE 7. — *Street Mains and Meters.**Street Mains. — Length in Feet of Each Size, 1919.*

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
Three-quarter inch,	—	—	23,537	—
One inch,	1,441	—	19,200	190
One and one-quarter inch,	1,235	50	17,332	1,001
One and one-half inch,	1,699	165	26,046	510
One and three-quarters inch,	—	—	—	4,224
Two inch,	9,237	1,762	52,283	5,375
Two and one-half inch,	3,240	—	338	525
Three inch,	64,658	13,685	25,268	69,056
Four inch,	112,758	28,307	32,216	53,852
Six inch,	66,500	2,231	13,106	10,295
Eight inch,	36,233	3,225	—	3,053
Ten inch,	—	—	2,600	—
Twelve inch,	18,731	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	11,030	—	—	—
Total length,	327,202	49,425	211,926	149,803
Length in miles and feet, { miles,	61	9	40	28
feet,	5,122	1,905	726	1,963
Increase during year (feet),	5,925	—	3,608	1,485

Meters. — Number of Each, 1919.

Three light,	13,279	131	2,423	1,888
Five light,	737	527	172	894
Ten light,	173	7	21	25
Twenty light,	70	6	10	34
Thirty light,	48	1	6	20
Forty-five light,	13	—	1	—
Fifty light,	3	1	3	1
Sixty light,	8	—	—	2
Eighty light,	4	—	1	2
One hundred light,	3	—	1	1
One hundred and fifty light,	4	—	—	—
Two hundred light,	3	—	—	—
Total number in use 1919,	14,345	673	2,638	2,867
Increase during year,	213	67	100	25

APPENDIX I.—ABSTRACTS OF ACCIDENTS.

In accordance with section 77 of chapter 164 of the General Laws, the Commission herewith presents abstracts of the cases reported resulting in death or bodily injury from gas and electricity manufactured and sold during the year 1920.

GAS (FATAL).

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1919.					
Dec. 2	Amy A. L. Frost,	65	Marblehead: 11 Pond Street,	Mixed,	Inhaled gas through rubber tube.
2	Ellen Stopford,	46	New Bedford: 865 County Street,	Mixed,	Burner found open. Suicide.
3	Michael Brakstan,	51	Worcester: 75 Myrtle Street,	Mixed,	Inhaled gas through rubber tube.
4	Elisa Mastrangelo,	—	Fitchburg: 68 Granite Street,	Mixed,	Burners to gas stove found open. Suicide.
5	Marjorie Kershaw,	20	Brookton: 44 Maple Street,	Mixed,	Gas escaped from tube disconnected from heater.
6	Michael J. Canty,	55	Dorchester: 46 Walnut Street,	Mixed,	Burners found open. Suicide.
8	Edmond Pendleton,	70	Worcester: 21 Piedmont Street,	Mixed,	Burner to gas stove found open. Accident.
9	George Purchase,	—	Gloucester: 26 Rogers Street,	Water,	Gas escaped from burner.
9	Michael Flaherty,	—			
10	Mary Hunt,	—	Brookton: 165 Winthrop Street,	Mixed,	Inhaled gas through rubber tube.
10	Mary J. Costello,	57	Worcester: 15 Fairview Terrace,	Mixed,	Fatally burned when clothing caught fire from gas stove.

11	Sarah L. Newhall,	72	Lynn: 15 Olive Street,	Mixed,	Gas leaked from defective hose connecting fixture and radiator.
12	Helene Dagenais,	42	New Bedford: 361 North Front Street,	Mixed,	Burner found partly open. Accident.
13	Mary McGuinness,	-	Webster: 15 Elm Street,	Water,	Burners found partly open. Accident.
13	Etbel S. Currier,	39	Salisbury: Elm Street,	Water,	Put head in oven of gas range after opening burners.
13	Albert D. Bingham,	78	Waltham: 201 Moody Street,	Mixed,	Burner to radiator found open. Accident.
16	Samuel Levine,	-	Beverly: 20 Charles Street,	Mixed,	Inhaled gas through tube.
16	Halmar Bjork,	27	Boston: 45 Worcester Street,	Mixed,	Burner found open. Accident.
16	Fred A. Kirby,	-	Boston: 43 East Springfield Street,	Mixed,	Burner found open. Accident.
17	James Gaberiel,	67	Boston: 75 Windsor Street,	Mixed,	Gas escaped from defective tube. Accident.
17	Bridget Hunt,	80	Boston: 750 Tremont Street,	Mixed,	Burner found open. Accident.
17	Edna Winship,	27	Brockton: 135 Clifton Avenue,	Mixed,	Burners to gas stove found open. Suicide and homicide.
17	Marion A. Winship,	15			
17	Bridget Kennedy,	56	Haverhill: 39 Oak Street,	Water,	Burners to gas plate found open. Accident.
19	Louise Oddo,	23	Boston: 10 Worcester Place,	Mixed,	Gas escaped from tube attached to wall bracket. Suicide and homicide.
19	William Oddo,	13			
19	Mary McElroy,	65	Newton: 1075 Washington Street,	Mixed,	Gas escaped from defective tubing connecting fixture with stove.
21	Fred Johnson,	50	Lowell: 74 Worthen Street,	Mixed,	Burner to radiator found open. Accident.
21	Lillian M. Rogers,	50	Cambridge: rear 310 Harvard Street,	Mixed,	Burner found open. Accident.

1 Month.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1919.					
Dec. 21	Margaret M. Mills, .	52	Atlantic: 67 Billings Street, .	Mixed, .	Burners to gas stove found open. Accident.
25	Isaac V. Bowley, .	45	Boston: 25 Rollins Street, .	Mixed, .	Burner found open. Accident.
28	William H. Carroll, .	62	East Boston: 221 Saratoga Street, .	Mixed, .	Inhaled gas through rubber tube.
29	J. Hartley Tippet, .	64	Dorchester: 4 Merlin Street, .	Mixed, .	Burner found open. Accident.
31	Edward Herren, .	55	Boston: 54 Dwight Street, .	Mixed, .	Burner found open. Suicide.
1920.					
Jan. 1	Fairfield Harris, .	78	Haverhill: 33 Main Street, .	Water, .	Burner to gas stove found open. Accident.
4	Thomas Ruan, .	50	Worcester: 40 Gardner Street, .	Mixed, .	Gas escaped from rubber tube attached to stove.
5	Michael Reardon, .	72	Boston: 39 McLean Street, .	Mixed, .	Burner to fixture connected with stove found partly open. Accident.
6	Reda Carlson, .	46	Roxbury: 56 Cedar Street, .	Mixed, .	Burner found open. Suicide.
6	Bertha Day, .	48	Dorchester: 765 Washington Street, .	Mixed, .	Burner found open. Suicide.
7	Florence Wood, .	—	Boston: 27 Heda Street, .	Mixed, .	Burner found open. Suicide.
8	A. Chorover, .	28	Boston: 175 Warren Street, .	Mixed, .	Burner found open. Suicide.
8	Margaret Ryan, .	69	Boston: 75 Poplar Street, .	Mixed, .	Gas escaped from gas stove connection which had become unfastened. Accident.
8	Orlando Del Ponte, .	8	Somerville: 3 Evergreen Square, .	Mixed, .	Burner found partly open. Accident.
8	Idillia Del Ponte, .	6			
9	John Ingram, .	59	Haverhill: 31 Oak Street, .	Water, .	Burners to gas stove found open. Accident.

12	Mary Mulvey, .	66	Lynn: 277 Chestnut Street, .	Mixed, .	Gas escaped from defective tubing attached to stove.
13	Mary L. Lyons, .	71	South Braintree: 43 Taylor Street, .	Water, .	Burner found open. Accident.
15	Irene Sweeney, .	26	Quincy: 206 South Street, .	Mixed, .	Burned on head and body by flames from gas heater.
15	Virginia Vellecco, .	37	Boston: 6 Sherwood Street, .	Mixed, .	Inhaled gas through rubber tube. Suicide and homicide.
15	Josephine Vellecco, .	12			
18	Catherine McGrath, .	38	Boston: 52 Joy Street, .	Mixed, .	Burners found open. Accident.
18	William Rogers, .	45			
19	James Carey, .	60	Lowell: Whipple & Kinsman Streets, .	Mixed, .	Burner to radiator found open. Accident.
22	Robert H. Sheppard, .	48	Amesbury: 486 Main Street, .	Water, .	Burner found open. Suicide.
23	Mott H. Gove, .	55	Boston: 206 West Brookline Street, .	Mixed, .	Burner found open. Suicide.
23	William J. Graham, .	27	Boston: 349 Tremont Street, .	Mixed, .	Burner found open. Suicide.
23	Antonio Scannanico, .	40	East Boston: 16 London Street, .	Mixed, .	Overcome by gas escaping from leaking tube.
24	Fred Durgin, .	-	Brookton: 10 Linden Street, .	Mixed, .	Burner found open. Accident.
25	John B. Putnam, .	88	South Peabody: 9 Lynn Street, .	Mixed, .	Gas escaped from tube connecting wall burner with stove. Accident.
25	Thomas Austin, .	53	Holyoke: 347 Dwight Street, .	Mixed, .	Burner found open. Accident.
27	Sigrid E. C. Carlson, .	-	Gloucester: 11 Columbia Street, .	Water, .	Burners to stove found open. Suicide.
30	Augusta Dell, .	-	Boston: 44 West Newton Street, .	Mixed, .	Inhaled gas through rubber tube.
31	Joseph A. Frechette, .	35	Holyoke: 158 High Street, .	Mixed, .	Burner to heater found open. Accident.

1 Months.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
Feb. 1	Bertha A. Melvin, .	26	South Boston: 570 Broadway, .	Mixed, .	Heater disconnected and burner found open. Accident.
1	Mrs. Silas M. Cate, .	63	Waltham: 205 Lowell Street, .	Mixed, .	Clothing caught fire from flames from gas heater.
2	Mary T. Casey, .	40	Worcester: 16 Shepard Street, .	Mixed, .	Gas escaped from leaky tube. Accident.
2	Louise T. Straker, .	45	North Attleborough: Colburn Street, .	Coal, .	Inhaled gas through rubber tube.
2	Stanislaw Shabot, .	—	New Bedford: Purchase Street, near Hillman.	Mixed, .	Inhaled gas through rubber tube.
3	William J. Hallihan, .	—	Boston: 103 Appleton Street, .	Mixed, .	Burner found open. Suicide.
3	John H. Griffin, .	56	Brookline: 352 Washington Street, .	Mixed, .	Gas escaped from tubing connecting radiator with wall fixture.
6	Leon Arpajian, .	35	Boston: 35 Kneeland Street, .	Mixed, .	Burner to radiator found open. Accident.
6	Yee Jim Jong, .	45	Boston: 62 Beach Street, .	Mixed, .	Burner to gas stove found open. Accident.
6	Octave Dionne, .	55	Lowell: 15 Garnet Street, .	Mixed, .	Gas escaped from defective fixture.
7	Alice Desroches, .	17	New Bedford: 1036 Acushnet Avenue, .	Mixed, .	Burner found partly open. Accident.
7	Adeline Fraiser, .	22	Chelsea: 35 Clark Avenue, .	Mixed, .	Inhaled gas through rubber tube.
8	John Carey, .	82	South Boston: 688 East Sixth Street, .	Mixed, .	Burner found open. Accident.
10	Napier Milne, .	30	Boston: 10 Melrose Street, .	Mixed, .	Burner found open. Accident.
11	Maria Herrick, .	83	South Boston: 56 Gates Street, .	Mixed, .	Burner found open. Accident.
12	Walter K. Forbes, .	75	Boston: 31 Gray Street, .	Mixed, .	Burner found open. Accident.

12	Frederick D. Gray, .	45	Boston: 18A Warren Street, .	Mixed, .	Burners found open. Suicide.
12	Joseph Sousa, .	59	Cambridge: 6 Fourth Street, .	Mixed, .	Burners found open. Suicide.
13	Frederick McDonald, .	22	Boston: 176 West Brookline Street, .	Mixed, .	Gas escaped from tube disconnected from heater. Suicide.
16	Paul Edison, .	-	Boston: 1054 Washington Street, .	Mixed, .	Burner to gas heater found open. Accident.
17	Theodore Olsen, .	48	Boston: 731 Tremont Street, .	Mixed, .	Burner found open. Accident.
18	Emanuel Haughton, .	75	New Bedford: 7 Cleveland Street, .	Mixed, .	Burners found open. Suicide.
22	Sarah Currie, .	37	Boston: 129 Pembroke Street, .	Mixed, .	Inhaled gas through rubber tube.
23	Jean Dumais, .	35	Brockton: 24 Linden Street, .	Mixed, .	Burner found open. Accident.
24	Nicholas Kipriotis, .	-	East Boston: 34 Sumner Street, .	Mixed, .	Burned by bedclothes which caught fire from gas stove.
March 1	Katherine Brothers, .	73	Boston: 68 St. James Street, .	Mixed, .	Burner found open. Accident.
4	Helen L. Fichtner, .	-	Roxbury: 129 Zeigler Street, .	Mixed, .	Burner found open. Accident.
4	Adolph Martin, .	38	New Bedford: 17 Weld Street, .	Mixed, .	Burners found open. Indeterminate.
7	Charles Clark, .	-	Boston: 165 West Springfield Street, .	Mixed, .	Gas escaped from tube attached to heater. Accident.
21	Patrick J. Driscoll, .	38	Haverhill: 80 Winter Street, .	Mixed, .	Defective burner found open. Accident.
24	Rufus W. Hardwick, .	75	Lynn: 109 Newhall Street, .	Mixed, .	Burner found open. Accident.
26	Mary A. Salter, .	41	Merrimac: West Main Street, .	Water, .	Burner to gas stove found open. Accident.
26	Georgianna Brigham, .	-	Watertown: 15 Spruce Street, .	Mixed, .	Burners to gas stove found open. Suicide.
28	Taofils Storasta, .	36	South Boston: 95 West Sixth Street, .	Mixed, .	Burner found open. Suicide.
29	Caetano Costodio, .	24	New Bedford: 94 County Street, .	Mixed, .	Burner found open. Accident.
29	Michael J. Donovan, .	66	South Boston: 511 Broadway, .	Mixed, .	Heating appliance imperfectly ignited.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
March 30	Elizabeth Drury, . . .	51	Winchester: 644 Main Street, . . .	Mixed, .	Burner found partly open. Accident.
April 1	John Lawlor, . . .	38	South Boston: 425 Broadway, . . .	Mixed, .	Burner to heater found open. Accident.
1	Julia E. Hickey, . . .	48	Lynn: 181 Williams Street, . . .	Mixed, .	Inhaled gas through rubber tube.
1	Stalias Sowrlaz, . . .	35	Boston: 18 Hudson Street, . . .	Mixed, .	Burner found open. Accident.
4	Arthur Morton, . . .	48	Roxbury: 18 Walden Street, . . .	Mixed, .	Burner found open. Suicide.
7	Harold E. Burrill, . . .	30	Salem: 92½ Essex Street, . . .	Mixed, .	Inhaled gas through rubber tube.
7	Frank Cassoni, . . .	28	Peabody: 15 Lowe Street, . . .	Mixed, .	Burner found partly open. Accident.
8	John Feeley, . . .	49			
8	Dennis Duggan, . . .	37			
8	Patrick Glynn, . . .	37	Dorchester: Massachusetts Avenue, opposite Edison Company's plant.	Mixed, .	One of the men unscrewed a pipe from the main and failed to insert a plug and all were overcome by gas fumes.
8	Thomas Donlan, . . .	53			
13	Charles Proud, . . .	67	Everett: 495 Broadway, . . .	Mixed, .	Burner to gas range found open. Accident.
13	Jessie E. S. Ballantine, . . .	57	Lawrence: 52 Foster Street, . . .	Mixed, .	Inhaled gas through rubber tube.
13	Luigi Di Pardo, . . .	45	East Boston: 4 Rockingham Court, . . .	Mixed, .	Burner found open. Accident.
13	Helen Thomas, . . .	19	Boston: 42 Dwight Street, . . .	Mixed, .	Burners found open. Suicide.
15	Patrick Cavanaugh, . . .	39	Hyde Park: 21 Linwood Street, . . .	Mixed, .	Burner to heater found open. Accident.

17	Jennie Beers, . . .	62	Roxbury: 108 Warren Street, . . .	Mixed, .	Burner to gas stove found open. Accident.
18	Timothy McLaughlin, . . .	69	West Roxbury: 63 Johnson Street, . . .	Mixed, .	Burner to range found open. Accident.
18	Joseph Earl, . . .	55	Boston: 27 Cherry Street, . . .	Mixed, .	Burner found open. Accident.
18	Nora Earl, . . .	54	Boston: 2 Page's Court, . . .	Mixed, .	Burner found open. Accident.
19	Edward R. Sausa, . . .	48	Boston: 7 Mount Vernon Terrace, . . .	Mixed, .	Burners to gas stove found open. Suicide.
19	Helen Putnam, . . .	57	Beverly: 24 Chapman Street, . . .	Mixed, .	Burners to gas stove found open. Suicide.
22	Jennie Webster, . . .	68	Southbridge: Thomas Street, . . .	Water, .	Overcome by gas from leaking pipe.
28	Alexis Donais, . . .	55	Lynn: 113 Summer Street, . . .	Mixed, .	Gas escaped from defective burner.
28	Charles A. Gates, . . .	26	Fall River: 811 Bedford Street, . . .	Mixed, .	Burner to gas heater found open. Accident.
29	Antonio Bossuni, . . .	64	Cambridge: 160 Hudson Street, . . .	Mixed, .	Gas escaped from defective tube.
May 1	Charles Galloway, . . .	80	Winchester: 6 Lawrence Street, . . .	Water, .	Burner found open. Suicide.
1	Emmy Gysi, . . .	43	Haverhill: 31 Groveland Street, . . .	Water, .	Burner found open. Suicide.
3	David Wiggins, . . .	72	Worcester: 35 Lincoln Street, . . .	Mixed, .	Burners to gas stove found open. Accident.
5	Charles Berry, . . .	70	Roxbury: 104 Conant Street, . . .	Mixed, .	Burner found open. Accident.
7	Anna Yost, . . .	52	Worcester: Bigelow and Eleventh Streets, . . .	Mixed, .	Inhaled gas through rubber tube.
10	Fannie Chafitz, . . .	34	Roxbury: 6 Sargent Street, . . .	Mixed, .	Burner to gas heater found open. Accident.
11	Fannie Ellis, . . .	85	Boston: 54 St. Stephen Street, . . .	Mixed, .	Inhaled gas through rubber tube.
13	Nellie M. Doane, . . .	36	Holyoke: 619 Summer Street, . . .	Mixed, .	Burner found open. Accident.
13	Seraphin Mathewy, . . .	65	Fall River: 637 High Street, . . .	Mixed, .	Burner found slightly open. Accident.
14	Cyril B. Wilcox, . . .	21			

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920					
May 16	Anna M. Cushman, .	80	Attleboro: 1 Merritt Place, .	Mixed, .	Burner found open. Accident.
19	Ida Miller, .	48	New Bedford: 152 Elm Street, .	Mixed, .	Burner found open. Suicide.
19	John Wentworth, .	-	Taunton: 34 High Street, .	Mixed, .	Burner found partly open. Accident.
23	Joseph Belanger, .	40	Haverhill: 35 How Street, .	Water, .	Burner found open. Accident.
24	Eliza C. Upham, .	61	Wellesley: Arlington Road, .	Mixed, .	Burners to gas stove found open. Suicide.
25	Edith Dean, .	33	Springfield: 7 Hawley Street, .	Mixed, .	Burners to gas range found open. Suicide.
26	Terrance J. Clancy, .	46	Boston: 165 Charles Street, .	Mixed, .	Burner found open. Accident.
26	Alice Jellison, .	40	Haverhill: 82 Emerson Street, .	Water, .	Burner found partly open. Accident.
27	Mary F. Meagher, .	53	South Boston: 215 C Street, .	Mixed, .	Burner found open. Accident.
28	Gladys P. Crowell, .	17	Attleboro: 18 James Court, .	Mixed, .	Burner found open. Suicide.
30	James R. Hayward, .	47	Lynn: 126 South Common Street, .	Mixed, .	Burner found open. Suicide.
June 2	Anna F. Thomas, .	58	Lowell: 117 Stevens Street, .	Mixed, .	Burner found open. Suicide.
4	Molly Binder, .	32			
4	Harry Binder, .	8			
4	Abraham Binder, .	5	Boston: 85 Lucerne Street, .	Mixed, .	Burner found open. Suicide and homicide.
4	Geraldine Binder, .	14			

7	Gertrude Grenshaw, .	22	Boston: 56S Columbus Avenue, .	Mixed, .	Burner found open. Accident.
7	Annie Murray, .	60	Roxbury: 8 Wensley Street, .	Mixed, .	Inhaled gas through rubber tube.
7	Valleya Robinsky, .	26	Everett: 43 May Street, .	Mixed, .	Inhaled gas from rubber tube.
7	Martha Webley, .	80	Pittsfield: 179 South Street, .	Mixed, .	Burner to gas range found open. Accident.
8	George R. McMann, .	28	Springfield: 38½ Franklin Street, .	Mixed, .	Burners found open. Suicide.
16	William H. Joyce, .	60	Roxbury: 16 Whitier Street, .	Mixed, .	Gas escaped at meter.
17	William C. Clapp, .	50	Salem: 7 Derby Street, .	Mixed, .	Burners found open. Suicide.
18	Mary Gateley, .	69	Dorchester: 6 Marie Street, .	Mixed, .	Burned when clothing ignited by flames from gas stove.
19	Edith A. Saunders, .	39	Brockton: 11 Wales Avenue, .	Mixed, .	Burner found open. Suicide.
19	John P. Donovan, .	50	Salem: 8 Margin Street, .	Mixed, .	Burner found open. Accident.
20	Mitchell Robideau, .	65	Lawrence: 101½ Hampshire Street, .	Mixed, .	Burner found open. Accident.
20	Frank H. Byrne, .	46	Winthrop: Yacht Club, Shirley Street, .	Mixed, .	Heating outlet open. Accident.
21	Marie D. Dusossoit, .	65	Brookline: 327 Harvard Street, .	Mixed, .	Inhaled gas through rubber tube.
22	Giovanni Deute, .	43	Everett: 169 Chelsea Street, .	Mixed, .	Burner found open. Accident.
23	Reni Bechard, .	58	Lowell: 10 Read Street, .	Mixed, .	Burner found open. Suicide.
25	George J. Lavit, .	40	Brockton: 1063 Main Street, .	Mixed, .	Burner found open. Suicide.
26	Ellen F. Walsh, .	50	Dorchester: 138 Millet Street, .	Mixed, .	Burner found open. Suicide.
30	Clement Syvowinski, .	30	Boston: 161 Court Street, .	Mixed, .	Burner found open. Suicide.

1 Months.

GAS (FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
July 5	John Tunison, . . .	72	Worcester: 44 Berwick Street, . .	Mixed, .	Gas flame at stove burner extinguished by coffee which boiled over.
7	Carrie A. Freeman, . .	44	Springfield: 186 Walnut Street, . .	Mixed, .	Inhaled gas through rubber tube.
10	Sarah Lascano, . . .	35	Boston: 8 Groton Street, . . .	Mixed, .	Burner found open. Suicide.
10	Johanna Wrenn, . . .	50	Holyoke: 101 Hampden Street, . .	Mixed, .	Burner found open. Accident.
12	Stephen Brennan, . . .	87	Roxbury: 80 West Cottage Street, .	Mixed, .	Burners on gas stove found open.
12	Mary J. Brennan, . . .	86			
15	Bertha Kittell, . . .	73	Holyoke: 587 Bridge Street, . . .	Mixed, .	Burner found open. Accident.
29	William Murphy, . . .	48	Boston: 375 Shawmut Avenue, . .	Mixed, .	Burner found open. Accident.
29	Maude L. Brown, . . .	65	Dorchester: 24 Millwood Street, .	Mixed, .	Burner on heater found open. Suicide.
Aug. 1	Jeannie Dollar, . . .	56	Lee: Summer Street, . . .	Mixed, .	Burner found open. Accident.
3	Margaret H. LaHar, . .	81	Worcester: 21 Jones Street, . . .	Mixed, .	Burned by clothing being ignited from flames of gas stove.
4	Florence Wright, . . .	14	Roxbury: 53 Vernon Street, . . .	Mixed, .	Burner found open. Accident.
4	Mary E. Collett, . . .	25	Cambridge: 631 Putnam Avenue, .	Mixed, .	Burner found open. Suicide.
5	Edith Cochran, . . .	38	Roxbury: 43 Randall Street, . . .	Mixed, .	Burner found open. Suicide.
11	Minnie E. Spaulding, .	52	Quincy: 231 Safford Street, . . .	Mixed, .	Burners to gas stove found open. Suicide.
16	Irene Neubauer, . . .	18	New Bedford: 129 Bates Avenue, .	Mixed, .	Burner found open. Suicide.

17	Jose I. Rocha, . . .	45	Lowell: 15 Tyler Street, . . .	Mixed, .	Burner found partly open. Suicide.
21	Ernest Ritter, . . .	-	Lawrence: 155 Exchange Street, . . .	Mixed, .	Burner found open. Accident.
21	Samuel Currier, . . .	88	Natick: 70 Pond Street, . . .	Water, .	Burners found open. Suicide.
24	William E. Newman, . . .	36	Framingham: Hotel Kendall, . . .	Water, .	Burners found open. Suicide.
Sept. 1	Manuel A. Rogers, . . .	27	Boston: 21 Wellington Street, . . .	Mixed, .	Burner found open. Suicide.
4	Leo (Devine) Perkins, . . .	25	Boston: 21 Green Street, . . .	Mixed, .	Burner found open. Accident.
6	Denis Lavergiere, . . .	66	Lowell: 506 Middlesex Street, . . .	Mixed, .	Burner found open. Accident.
9	Harry E. Bardwell, . . .	40	Everett: 409 Main Street, . . .	Mixed, .	Gas escaped where fixture was removed. Suicide.
10	Lillian P. Davis, . . .	50	Gloucester: 29 Washington Street, . . .	Water, .	Burner found open. Suicide.
11	Antonio Scuderi, . . .	28	Springfield: 68 Williams Street, . . .	Mixed, .	Burner found partly open. Accident.
11	Francesca Scuderi, . . .	23			
15	Christina Carstensen, . . .	-	Roxbury: 12 Highland Street, . . .	Mixed, .	Inhaled gas through rubber tube.
18	Filippo Gaglione, . . .	45	Everett: 58 Robin Street, . . .	Mixed, .	Burner found partly open. Accident.
20	Joseph N. Bolduc, . . .	47	New Bedford: 88 Holly Street, . . .	Mixed, .	Burner found open. Accident.
21	Margaret E. Kelly, . . .	76	Nahant: 11 Maple Avenue, . . .	Mixed, .	Burner to gas stove found open. Accident.
23	Manuel L. De Youveira, . . .	57	New Bedford: 12 Beetle Street, . . .	Mixed, .	Burner found open. Accident.
23	Francoise Ferriera, . . .	47			
30	Alexander Renkovitch, . . .	30	South Boston: 45 West Third Street, . . .	Mixed, .	Inhaled gas through rubber tube.
Oct. 1	N. Forrest Glover, . . .	32	Brookton: 232 Pleasant Street, . . .	Mixed, .	Inhaled gas through rubber tube.

GAS (FATAL) — Continued.

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
Oct. 3	Vincas W. Ankstutis,	30	Worcester: 269 Millbury Street,	Mixed,	Burner found open. Accident.
3	John Ankstutis,	35			
5	Filomena Ziegall,	63	Somerville: 53 Bow Street,	Mixed,	Burners found open. Suicide.
6	Joseph E. Maynard,	77	Worcester: 41 Oread Street,	Mixed,	Burner to gas stove found open. Accident.
7	Ingeborg Nordstrom,	75	Worcester: 31 Benefit Street,	Mixed,	Burner found partly open. Accident.
7	Anna Coughlin,	31	East Boston: 242 Saratoga Street,	Mixed,	Burner found open. Accident.
7	Mary A. Hartley,	56	New Bedford: 59 Howard Avenue,	Mixed,	Burner found open. Suicide.
8	Elizabeth Boynton,	50	South Boston: 791 East Third Street,	Mixed,	Burner found open. Accident.
9	Elizabeth C. Henningway,	65	Southbridge: 6 Glover Street,	Water,	Burner to gas stove found open. Accident.
10	Frederick J. Thiele,	50	Chelsea: 138 Arlington Street,	Mixed,	Inhaled gas through rubber tube.
12	Ellen Hart,	74	Lynn: 49 Commercial Street,	Mixed,	Burner to gas stove found open. Accident.
13	Bessie Finkel,	23	Boston: 68 Warrenton Street,	Mixed,	Burner found open. Accident.
16	Edward Tewsley,	34	South Boston: 282 K Street,	Mixed,	Gas leaked from hose attached to fixture. Suicide.
20	Paul Paradis,	70	Fall River: 204 Harrison Street,	Mixed,	Inhaled gas through rubber tube.
21	Paul E. Reimer,	62	South Boston: 129 G Street,	Mixed,	Gas escaped through hose attached to burner. Suicide.
25	Ellen Sullivan,	74	Fall River: 118 Seabury Street,	Mixed,	Burner to gas plate found open. Accident.

25	Lena Anderson,	67	New Bedford: 287 Court Street,	Mixed,	Burner found open. Accident.
27	Grace E. Anderson,	23	Brighton: 46 Orkney Road,	Mixed,	Burners found open. Suicide and homicide.
27	Ord C. Anderson,	18½			
28	Marguerite A. Stuart,	16	Milton: 342A Pleasant Street,	Mixed,	Burner found open. Suicide.
29	Eva J. Gray,	65	Boston: 14 Cheshire Street,	Mixed,	Burners found open. Suicide.
30	Martha W. Parris,	90	Arlington: 115 Summer Street,	Water,	Burner to gas stove found open. Accident.
30	Mary E. Cochrane,	56	Norfolk Downs: 82 Rawson Road,	Mixed,	Inhaled gas through rubber tube.
31	James Canning,	45	East Boston: 49A Saratoga Street,	Mixed,	Burner found open. Accident.
31	Etta Williams,	55	Roslindale: 17 Rawson Road,	Mixed,	Burner found open. Suicide.
Nov. 1	Thomas A. Ridley,	60	Boston: 203 West Springfield Street,	Mixed,	Burner found open. Accident.
1	William E. Adams,	55	Worcester: 9 Walnut Street,	Mixed,	Burner to gas stove found open. Accident.
3	Caroline G. Hesseltine,	66	Newtonville: 403 Walnut Street,	Mixed,	Inhaled gas through rubber tube.
3	Emmie H. Darrah,	92	Worcester: 4 Sever Street,	Mixed,	Burner to gas radiator found open. Accident.
3	Thomas N. Harding,	85	South Boston: 760 Broadway,	Mixed,	Gas escaped from leaky tube. Accident.
4	Josephine Peterson,	45	Cambridge: 124 Columbia Street,	Mixed,	Burner found open. Suicide.
4	Luko Durgin,	60	Salem: 10 St. Peter Street,	Mixed,	Burners found open. Suicide.
5	Edward O'Hearne,	55	Fall River: 637 Durfee Street,	Mixed,	Burner to gas stove found open. Suicide.
5	Elizabeth Jewell,	60	Waltham: 806½ Main Street,	Mixed,	Burners to gas stove found open. Suicide.

1 Months.

GAS (FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
Nov. 7	Charlotte E. Spooner,	91	Auburndale: 93 Hancock Street,	Mixed,	Burner to heater found open. Accident.
8	Mary Bangs,	83	Malden: 141 Clifton Street,	Mixed,	Burner found partly open. Accident.
10	Frank J. Collins,	32	Lowell: 236 Princeton Street,	Mixed,	Burner found open. Accident.
11	Josephine A. Young,	74	Brookline: 316 Harvard Street,	Mixed,	Burner found open. Accident.
12	George B. Allen,	-	Attleboro: 21 Bank Street,	Mixed,	Inhaled gas through rubber tube.
12	Isaac Guilmette,	-	Chicopee: 26 Dwight Street,	Mixed,	Burner found open. Suicide.
13	James M. Kely,	80	Lynn: 3 Landon Street,	Mixed,	Burner to gas stove found open. Accident.
17	Esther Marcotte,	75	Haverhill: 3 Lewis Street,	Water,	Burners to gas stove found open. Accident.
19	Senpad Doudourian,	27	Worcester: 5 Newbury Street,	Mixed,	Burners found open. Accident.
19	Sharog Doudourian,	26			
19	Mary J. Richards,	75	Danvers: 3 Pickering Street,	Mixed,	Burners to heater found open. Accident.
20	William Leathers,	73	Fitchburg: 80 Cedar Street,	Mixed,	Burners to gas stove found open. Suicide.
21	Annie McLeod,	65	Boston: 517 Columbus Avenue,	Mixed,	Burner found open. Accident.
21	Joseph Kieskowsky,	24	Roxbury: 33 Woodward Avenue,	Mixed,	Burner found open. Accident.
21	Margaret Brown,	52	Boston: 17 East Springfield Street,	Mixed,	Burner found open. Accident.
25	Marie Martel,	42	Boston: 94 West Concord Street,	Mixed,	Burner found open. Accident.

25	Wright Moorhouse, . . .	55	North Adams: 28 Bank Street, . . .	Water, .	Burners to stove and wall fixture found open. Suicide.
29	Nellie A. Gardener, . . .	54	Pittsfield: 104 Bartlett Avenue, . . .	Mixed, .	Burners to gas range found open. Suicide.
30	Helen M. Harding, . . .	62	Melrose: 42 Youle Street, . . .	Mixed, .	Burner found open. Suicide.

GAS (NON-FATAL).

1919. Dec.					
1	Florence Coderre, . . .	13	Worcester: 20 Prentice Street, . . .	Mixed, .	Burner found open. Attempted suicide.
4	Patrick Danton, . . .	25	Worcester: Gas Works, Quinsigamond Avenue.	Mixed, .	Company employee. Was rendered unconscious while putting handhole plate on washer.
5	George Page, . . .	60	Worcester: 20 Church Street, . . .	Mixed, .	Inhaled gas through rubber tube.
7	Cora Freeman, . . .	-	Southbridge: 30 Elm Street, . . .	Water, .	Overcome by carbon monoxide poison, generated by burning gas heater in closely shut room.
8	Orland F. Pulli, . . .	-	Arlington: Massachusetts Avenue, near Grove Street.	Water, .	Company employee. Was overcome by escaping gas while tapping a main.
10	Oscar R. Tinker, . . .	37	Worcester: Hotel Baneroff, . . .	Mixed, .	Company employee. Received burn on thumb while adjusting range.
11	Margaret Stevens, . . .	-	Brighton: 259 North Beacon Street, . . .	Mixed, .	Gas escaped from defective tube attached to stove.
11	Mrs. Simon Vlotemitzsky, . . .	-	Springfield: 23 East Hooker Street, . . .	Mixed, .	Burner found partly open. Accident.
18	Sadie White, . . .	-	Watertown: 11 Appleton Street, . . .	Mixed, .	Overcome by carbon monoxide when oxygen was consumed, there being no flue to heater.
19	Mrs. Joseph Anger, . . .	65	Southbridge: 38 Cross Street, . . .	Water, .	Burner to gas stove found open. Accident.
21	Edith L. King, . . .	49	Dorchester: 7 Stockton Street, . . .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1919.					
Dec. 22	Margaret Conrad, .	6	Lynn: 8 School Street, .	Mixed, .	Burner found open. Accident.
22	Rose Dorgamajian, .	15	Chelsea: 42 Orange Street, .	Mixed, .	Burner to heater found partly open. Accident.
24	Thomas Barrett, .	—	Lynn: Volunteer Yacht Club, .	Mixed, .	Overcome by carbon monoxide poison when burning gas stove exhausted oxygen in room.
24	Frank Sanuck, .	38	Worcester: 93 Lamartine Street, .	Mixed, .	Made ill by gas from leaking main.
24	Adam Chestnut, Jr., .	—			
24	Mary Chestnut, .	—			
24	Victoria Chestnut, .	—			
24	Annie Chestnut, .	—			
24	Aulder Spotkis, .	1	Worcester: 91 Lamartine Street, .	Mixed, .	Gas poured from broken outlet when chandelier was wrenched from ceiling. Attempted suicide.
29	Frank Theberge, .	42	Lawrence: 96 Railroad Street, .		
30	Eva Tarrace, .	24	Dorchester: 1345A Dorchester Avenue, .		
31	Marion Carver, .	22	Boston: 341 Tremont Street, .	Mixed, .	Gas escaped from broken rubber tube attached to ceiling chandelier. Accident.
1920.					
Jan. 1	Frank Dimock, .	—	Watertown: 12 Parker Street, .	Mixed, .	Overcome by carbon monoxide due to there being no flue to the gas heater.
1	Mary Roberts, .	—		Mixed, .	

2	Augusta E. Dell,	.	47	Boston: 44 West Newton Street,	.	Mixed,	Burner found open.	Attempted suicide.
2	H. O. Collins,	.	32	Worcester: Gas Works,	.	Mixed,	Company employee.	Made ill by inhaling gas while at work.
3	Harold Gibney,	.	19	Haverhill: 8 Kimball Street,	.	Water,	Made ill by gas leaking from street lamp.	
3	Francis Gibney,	.	13		.			
3	William Gibney,	.	7		.			
3	— Gibney,	.	4		.			
3	Charles T. Irving,	.	50	Gloucester: Glen House, Main Street,	.	Water,	Burner found open.	Attempted suicide.
4	Jacob Kondrick,	.	—	Boston: 19 Willard Street,	.	Mixed,	Burner found open.	Accident.
5	Honorius Desrosiers,	.	—	Fall River: 126 Fifth Street,	.	Mixed,	Burner to gas stove found open.	Accident.
5	Blanche Desrosiers,	.	—					
6	Thomas McCarthy,	.	53	Boston: 544 Massachusetts Avenue,	.	Mixed,	Were overcome by gas while working under sidewalk.	
6	Howard Hutchinson,	.	41		.			
6	Arthur Jamison,	.	21	Worcester: Gas Works,	.	Mixed,	Company employee.	Made sick by inhaling gas.
6	Fred J. Hafner,	.	29	Worcester: 149 Eastern Avenue,	.	Mixed,	Company employee.	Rendered partially unconscious while cleaning service pipe.
7	Walter E. Libby,	.	35	Boston: Quincy House,	.	Mixed,	Burner found open.	Accident.
11	Sarah Pasalach,	.	70	Boston: 8 Coting Street,	.	Mixed,	Burners found open.	Attempted suicide.
11	Samuel Bishop,	.	—	Boston: 87 Pembroke Street,	.	Mixed,	Burners to gas heater found open.	Accident.
12	J. W. Chase,	.	76	Cambridge: 38 Austin Street,	.	Mixed,	Burner found open.	Attempted suicide.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
Jan. 16	Mrs. Cassie B. Durkee, .	-			
16	Ruth Durkee, .	17			
16	Helen Durkee, .	11			
16	Earl Durkee, .	7	Lynn: 38-40 Union Street, .	Mixed, .	Made ill by gas from broken street main.
16	Roy Durkee, .	17			
16	William Durkee, .	20			
19	Bridget M. Moran, .	-	Boston: 86 East Canton Street, .	Mixed, .	Burner to gas stove found open. Accident.
21	Levi L. McPherson, .	28	Boston: 10 Melrose Street, .	Mixed, .	Gas escaped through leak in heater.
21	L. Cabral, .	25	Cambridge: 451 Cambridge Street, .	Mixed, .	Burner found partly open. Accident.
22	Thomas Phillips, .	23	East Boston: 8 Gladstone Street, .	Mixed, .	Burner found open. Accident.
23	William O'Brien, .	-	Revere: 5 Beach Street, .	Mixed, .	Gas escaped from hose connecting wall bracket with heater.
27	Rebecca Mittell, .	70	Boston: 327 Harrison Avenue, .	Mixed, .	Burner found open. Accident.
27	Alfred H. Brown, .	70	Cambridge: 123 Hampshire Street, .	Mixed, .	Gas escaped from defective tubing.
27	Thomas Giblin, .	40	Webster: School Street, .	Water, .	Burner found partly open. Accident.
28	Robert C. Simmonds, .	22	Worcester: 10 Moore Avenue, .	Mixed, .	Company employee. Overcome while cleaning out service.
28	Mr. and Mrs. James Allardice.	-	Fall River: 180 Stetson Street, .	Mixed, .	Overcome by gas from leaking street main.

30	George Dansereau, . . .	25	Holyoke: 585 South Bridge Street, . . .	Mixed, .	Gas leaked from broken pipe in kitchen.
30	Mrs. George Dansereau, . . .	25			
30	Joseph Avigile, . . .	75	Boston: 5 Grove Street, . . .	Mixed, .	Gas escaped from pilot light to lamp.
30	Rebecca Avigile, . . .	78			
30	Annie Popel, . . .	—	Boston: 2782 Washington Street, . . .	Mixed, .	Overcome by gas from leaking street main.
30	Eva Popel, . . .	—			
30	Fannie Popel, . . .	—			
Feb. 1	Harry Fillion, . . .	58	Chicopee: 159 Exchange Street, . . .	Mixed, .	Gas leaked from stove. Accident.
1	Mrs. Michael Quirk, . . .	44	Worcester: 126 Millbury Street, . . .	Mixed, .	Gas escaped when pilot light was extinguished.
2	Hugh McKinley, . . .	—			
2	Mrs. Hugh McKinley, . . .	—	Methuen: 117 Center Street, . . .	Mixed, .	Oven burner found partly open. Accident.
2	Mrs. Hogg, . . .	—			
2	Michael J. Morrison, . . .	62	South Boston: 46 Gates Street, . . .	Mixed, .	Burner found open. Accident.
2	Charles F. Wilcox, . . .	54	Worcester: Gas Works, . . .	Mixed, .	Company employee. Partially overcome while repairing engine.
4	Bessie Sterns, . . .	—	Boston: 51 Oswego Street, . . .	Mixed, .	Made ill by gas which leaked in from broken pipe in street.
4	Anna Fay, . . .	59	South Boston: 19 Burrill Place, . . .	Mixed, .	Burner found open. Accident.
4	Peter Olzalovitch, . . .	—	Boston: 70 Endicott Street, . . .	Mixed, .	Overcome by gas which leaked through foundation wall.
4	Stanley Kelpah, . . .	—			

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920. Feb.	Joseph Sully, . . .	—	Boston: 70 Endicott Street,	Mixed, .	Overcome by gas which leaked through foundation wall.
4	William Smith, . . .	—			
4	Annie Anderson, . . .	—			
8	Thomas Billadeau, . . .	—			
8	Mrs. Thomas Billadeau, . . .	—	Lynn: 9 Union Place,	Mixed, .	Made ill by gas from leaking main.
8	Eva Billadeau, . . .	—			
8	Warren Billadeau, . . .	—			
8	Thomas Billadeau, . . .	—			
8	Lorraine Billadeau, . . .	—	Lynn: 8 Union Place,	Mixed, .	
8	Mrs. John H. Kinahan, . . .	—			
8	A. E. Coffin, . . .	—			
8	Annie Lauckner, . . .	—			
8	Timothy O'Connell, . . .	—	Lynn: 8 Union Place,	Mixed, .	
8	Katherine O'Connell, . . .	—			
8	Margaret O'Connell, . . .	—			

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
Feb. 12	Fred Gray, . . .	21	Boston: 18A Warren Street, . . .	Mixed, .	Burners found open. Father asphyxiated at same time. Probably attempted homicide.
12	William Gray, . . .	14			
17	Mrs. Eugene Davis, . . .	—	Adams: 26 Friend Street, . . .	Water, .	Made ill by gas escaping from meter connection.
17	— Davis, . . .	14			
17	— Davis, . . .	13			
17	John J. Curley, . . .	75	Boston: 49 Burrill Street, . . .	Mixed, .	Burner found open.
17	Mary Crowley, . . .	39			
19	Mary Brogan, . . .	70	Lawrence: 92 Tremont Street, . . .	Mixed, .	Gas escaped from tubing accidentally pulled off hose cock connecting with gas plate.
19	Catherine Brogan, . . .	66			
19	Maurice Ryan, . . .	45	Worcester: 20 Church Street, . . .	Mixed, .	Gas escaped from tubing connecting with lamp.
20	Carmine Carrano, . . .	38	Hyde Park: 81 Business Street, . . .	Mixed, .	Burner to gas heater found open. Attempted suicide.
21	Mabel Gilman, . . .	40	Worcester: 11 Jaques Avenue, . . .	Mixed, .	Overcome by gas leaking from pipe in cellar.
21	Bernice Gilman, . . .	11			
22	Joseph Clifford, . . .	30	Boston: 562 Massachusetts Avenue, . . .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920. March 10	Mary Cunningham, . . .	—	Lawrence: Tuberculosis Hospital, .	Mixed, .	Burned about face by flames from exploding gas in range.
11	Margaret E. Trembley, . .	—	Dorchester: 127 Park Street, . .	Mixed, .	Burner found open. Accident.
11	Frank Bostonsk, . . .	30	Lawrence: 5 Silverstein Court, . .	Mixed, .	Gas escaped from defective hose cock.
13	Sophia Zienawitz, . . .	38	Boston: 107 Brighton Street, . .	Mixed, .	Burner found open. Accident.
13	Joseph Boodie, . . .	50	Lawrence: 492 Common Street, . .	Mixed, .	Burner found open.
14	Juria Jinks and family, . .	—	Adams: 111 Main Street, . . .	Water, .	Made ill by gas leaking in from street.
15	Jeremiah Murphy, . . .	—	Boston: 6 Staniford Street, . . .	Mixed, .	Burner found open. Accident.
15	Frances Leroy, . . .	55	Boston: 103 Court Street, . . .	Mixed, .	Burners to gas stove found open. Accident.
15	O. P. Holdridge, . . .	42	Worcester: Gas Works, . . .	Mixed, .	Company employee. Made ill by gas escaping by center seal of purifying house.
16	Etta A. Moore, . . .	—	Watertown: 5 Howe Street, . . .	Mixed, .	Overcome by gas, the chimney to which flue was attached being filled up so products of combustion could not escape.
16	Mary Hanseom, . . .	—	Watertown: 5 Howe Street, . . .	Mixed, .	Burner found open. Accident.
17	Elizabeth O'Brien, . . .	50	Boston: 53 Newland Street, . . .	Mixed, .	Company employee. Overcome by gas while cleaning main. Accident.
19	Stanley Smith, . . .	46	Worcester: By-Product House, Gas Works, .	Mixed, .	Burner found open. Accident.
20	Daniel Callahan, . . .	48	Dorchester: 1096 Dorchester Avenue, .	Mixed, .	Company employee. Overcome while cleaning main.
20	Thomas Denos, . . .	28	Worcester: By-Products House, Gas Works, .	Mixed, .	Company employee. Overcome while cleaning main.
20	George Koyyer, . . .	40	Worcester: Purifying House, Gas Works, .	Mixed, .	Company employee. Overcome while at work.

21	William L. Shaw, Jr.,	5	Roxbury: 12 Eastman Street,	Mixed,	Burner found open. Accident.
21	Arthur Lewis, .	16			
23	Edward Byrne,	52	Lynn: 335 Western Avenue,	Mixed,	Burner found open. Accident.
23	Michael Byrne,	55			
23	Mary Bowes, .	50	Worcester: 2 Harvard Street Place,	Mixed,	Burner to stove found open. Accident.
23	Allen Harlow, .	35	Boston: 34 Eliot Street,	Mixed,	Burner found open. Accident.
25	Annie D'Avella,	27			
25	Tony D'Avella,	64			
25	Annie D'Avella,	2	East Boston: 185 London Street,		
25	Marion Lapio, .	21			
25	Lena Passaro, .	36		Mixed,	Gas leaked through foundation wall.
25	Tony Passaro, .	3			
25	Mary Passaro, .	4	East Boston: 187 London Street,		
25	Bertha Dillo, .	24			
25	Philamino Pinotto, .	64			
25	Mrs. Lawrence Simes,	-	North Adams: 42 Bank Street,	Water,	Burner found partly open. Accident.
26	Benjamin Purvinska,	33	Worcester: Grafton Street, .	Mixed,	Severely burned about both eyes by exploding gas in furnace.
27	Julia Landstran,	29	Brighton: 23 Herrick Street,	Mixed,	Was overcome by gas which escaped when person fell over stove.
27	John McCarthy,	-	Boston: 8 Bulfinch Street, .	Mixed,	Burner found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
March 29	Vasilios Ernes, . .	35	Boston: 56A Berkeley Street, .	Mixed, .	Burner found open. Accident.
29	Patrick Geaun, . .	68	Lawrence: 19 Whitman Street, .	Mixed, .	Burner of gas stove found open. Accident.
30	Leah Key,	10	Haverhill: 13 Charles Street, .	Water, .	Received multiple burns while working about gas stove.
30	Lillian Fuller, . .	27	Boston: 528 Tremont Street, .	Mixed, .	Inhaled gas through rubber tube.
April 1	William Kadra, . .	30	Lynn: 59 Laurel Street,	Mixed, .	Burner found open. Attempted suicide.
7	Giuseppe Sciortino, .	40	Boston: 19 Clark Street,	Mixed, .	Burner found open. Attempted suicide.
7	Russell W. Barrus, .	25	Dorchester: 1352 Dorchester Avenue, .	Mixed, .	Burner found open. Accident.
7	Florence Riley, . .	24	Worcester: 24 Chandler Street, .	Mixed, .	Burner to gas stove found open. Accident.
8	Modiste LaChance, .	63	Worcester: 28 Lincoln Square, .	Mixed, .	Burner found open. Attempted suicide.
12	Beatrice Carafinas, .	20	Boston: 42 Dwight Street, . . .	Mixed, .	Burners found open. Attempted suicide.
18	Margaret McLaughlin, .	70	West Roxbury: 63 Johnson Street, .	Mixed, .	Burner to gas range found open. Thomas McLaughlin asphyxiated at same time.
18	Frank G. Avellio, . .	35	Boston: 2 Page's Court,	Mixed, .	Burner found open. Eduardo R. Sausa asphyxiated at same time.
20	Annie Metez,	70	Boston: 57 Leverett Street, . . .	Mixed, .	Gas escaped from tube attached to stove. Accident.
21	Henry Drellinger, . .	21	Worcester: 115 Exchange Street, .	Mixed, .	Company employee. Made ill by gas escaping from a gas are lamp he was repairing.

21	Ruth Libbey, . . .	20	Worcester: Richmond Avenue and Pleasant Street.	Mixed, .	Loosened valve of shut-off in cellar allowed gas to escape.
21	Bertha Libbey, . . .	23			
21	Leo Skikes, . . .	30			
21	Irma Skikes, . . .	3			
27	Emilee McIsaac, . . .	12	Chelsea: 20 Parkway, . . .	Mixed, .	Burner found partly open. Accident.
30	Stanilow Rosdinsky, . . .	37	Boston: 161 Court Street, . . .	Mixed, .	Burner found open. Accident.
4	Emma Parker, . . .	52	Chelsea: 67 Marlborough Street, . . .	Mixed, .	Inhaled gas through rubber tube.
7	A. Nelson, . . .	—	Winthrop: 263 Washington Avenue, . . .	Mixed, .	Made ill by gas which escaped from main.
8	Annie Ligditch, . . .	28	Boston: 7 Leverett Street, . . .	Mixed, .	Burner found open. Attempted suicide.
8	Michael Ligditch, . . .	19			
10	Michael J. Flaherty, . . .	23	Boston: 27 Kneeland Street, . . .	Mixed, .	Burner found open. Accident.
10	Charles Cosmos, . . .	23	Roxbury: 169 Warren Street, . . .	Mixed, .	Burner found open. Accident.
10	Mrs. A. B. Curtis, . . .	55	Worcester: 310 Highland Street, . . .	Mixed, .	Was burned on face, hair and eyelashes while lighting pilot on water heater.
20	Ernest Richardson, . . .	45	Worcester: Gas Works, . . .	Mixed, .	Company employee. Burned on right arm by gas from generator.
20	Michael Hines, . . .	50	Lynn: 185 Summer Street, . . .	Mixed, .	Burner found open. Accident.
23	Victoria Zuranski, . . .	33			
23	Annie Zuranski, . . .	18	Worcester: 36 Washburn Street, . . .	Mixed, .	Burner to gas stove found open. Accident.
23	Nellie Zuranski, . . .	12			
25	Fannie Rosen, . . .	47	Roxbury: 4 Perth Street, . . .	Mixed, .	Burner found open. Attempted suicide.

¹ Months.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
May 27	Alfred Johnson, .	35	East Boston: 106 Maverick Street, .	Mixed, .	Burner found open. Accident.
June 2	Desire St. Onge, .	—	Holyoke: 575 Summer Street, .	Mixed, .	Burner found open. Accident.
2	Lucy Belanger, .	—			
7	Helen Robinsky, .	7			
7	Taduesz Robinsky, .	6	Everett: 43 May Street, .	Mixed, .	Overcome by gas when their mother committed suicide. Probably attempted homicide.
7	John Robinsky, .	3½			
8	Rose Pinette, .	33	Brockton: 25 Sylvester Street, .	Mixed, .	Burner found open. Accident.
8	Mr. Denue, .	—			
8	Frank Madelle, .	—			
8	Mrs. Madelle, .	—	Holyoke: 40 Main Street, .	Mixed, .	Lighted match caused gas to explode and men were burned on faces and hands and women thrown down.
8	Mrs. Lafond, .	—			
14	Joseph Bernier, .	40	Salem: 135 Essex Street, .	Mixed, .	Inhaled gas through rubber tube.
16	Mrs. Tony Sovkow, .	—	Lynn: 100 Vine Street, .	Mixed, .	Burner found open. Attempted suicide.
18	Helen Gateley, .	43	Dorchester: 6 Marie Street, .	Mixed, .	Received burns when extinguishing flames about her mother who died as the result of burns.

20	Emma Rose, . . .	8	East Boston: 337 Chelsea Street, . . .	Mixed, .	Burner found open. Accident.
20	Virginia Rose, . . .	2½			
21	Joseph Andrillo, . . .	—	New Bedford: 976 Acushnet Avenue, . . .	Mixed, .	Burner found open. Accident.
21	David Sundling, . . .	—			
21	Joseph Sperazza, . . .	—	Dorchester: Tenean Street, . . .	Mixed, .	Overcome while tapping a main.
30	Mrs. W. H. Sargent, . . .	—	Winchester: 14 Madison Avenue, West, . . .	Water, .	Injured on head by iron which was thrown by force of an explosion of gas in oven.
July	Dorothy Rogers, . . .	5½	Boston: 345 Shawmut Avenue, . . .	Mixed, .	Burner found open. Accident.
7	Joseph Peratti, . . .	21	East Boston: 87 Orleans Street, . . .	Mixed, .	Inhaled gas through rubber tube.
8	George Hodges, . . .	—	New Bedford: 283 Cottage Street, . . .	Mixed, .	Burner found open. Accident.
12	James Toomey, . . .	46	Worcester: 240 Front Street, . . .	Mixed, .	Burner found open. Accident.
16	H. Manchester, . . .	23	Worcester: 5 Germain Street, . . .	Mixed, .	Company employee. Was burned on eyelids and upper part of face when flames unexpectedly puffed out when door of gas heater was opened.
20	— Schwartz, . . .	6	Worcester: 7 Fairview Terrace, . . .	Mixed, .	Burner found open. Accident.
20	— Schwartz, . . .	4			
31	Mrs. M. Deely, . . .	—	Springfield: 252 Liberty Street, . . .	Mixed, .	Was overcome when she automatically turned on the gas by placing several coins in prepayment meter.
Aug.	George Ray, . . .	45	Boston: 36 Dwight Street, . . .	Mixed, .	Burner found open. Accident.
3	Mrs. S. C. Haseltine, . . .	—	Haverhill: 37 Commonwealth Avenue, . . .	Water, .	Cheek and arm bruised by force of explosion when burner was lighted while oven was filled with gas.
5	Thomas J. Brennan, . . .	24	Roxbury: 77 Bickford Street, . . .	Mixed, .	Burner found open. Accident.

GAS (NON-FATAL) — *Continued.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
Aug. 9	E. L. Jones, . . .	—	Worcester: 41 Coburn Street, . . .	Mixed, . . .	Firemen overcome by gas which escaped when hot gas pipe was cracked by playing a stream of water upon it during fire in a cellar.
9	Henry Douglass, . . .	—			
9	Henry F. Douglass, . . .	—			
9	Michael Shea, . . .	—			
9	Frederick H. Bassford, . . .	—			
9	Henry H. Cronin, . . .	—			
24	Adelard Talbot, . . .	22	Southbridge: 8 Lens Street, . . .	Water, . . .	Burner found open. Attempted suicide.
26	James Dooley, . . .	74	Boston: 329 Shawmut Avenue, . . .	Mixed, . . .	Burner found open. Accident.
28	Harry Yates, . . .	45	Woburn: 4 Salem Street, . . .	Coal, . . .	Company employee. Overcome while repairing leak.
Sept. 1	Mary Tucker, . . .	59	Boston: 27 St. Germain Street, . . .	Mixed, . . .	Leak in gas burner. Accident.
3	Sarah Brown, . . .	38	Boston: 170 Norfolk Street, . . .	Mixed, . . .	Gas escaped from tube disconnected from stove.
3	Frank A. Bigelow, . . .	—	Webster: Brown's Court, . . .	Water, . . .	Gas escaped from tube disconnected from heater.
4	Isaac Hurwitz, . . .	37	Roxbury: 156 Humboldt Avenue, . . .	Mixed, . . .	Burner to gas stove found open. Attempted suicide.
6	Mary G. Talbot, . . .	18	Boston: 130 Wordsworth Street, . . .	Mixed, . . .	Burner found partly open. Accident.
9	Elizabeth Mitchell, . . .	63	Boston: 3 Goldsmith Place, . . .	Mixed, . . .	Burner found open. Accident.
12	Mr. Lebovitch, . . .	53	Lawrence: 168 Lowell Street, . . .	Mixed, . . .	Burned when gas exploded while search was being made for leak.

14	Mrs. James Moriarty,	80				
14	Daniel Sullivan,	55	Haverhill: 54 Elm Street,	.	Water,	Wall burner where stove was connected up found open.
14	Agnes Sullivan,	22		.		
16	Julia Linchan,	—		.		
16	Minnie Cahill,	—	Framingham: 4 Fountain Street,	.	Water,	Overcome by gas from street where pipe line was being repaired.
16	Fannie Gornley,	—		.		
Oct.						
1	Agnes Agnew,	63	Dorchester: 72 Ridgewood Street,	.	Mixed,	Received multiple burns due to backfire from a gas stove.
1	Leo Deitchunk,	28	Boston: 11 Wall Street,	.	Mixed,	Burner found open. Attempted suicide.
2	John Dero,	42		.		
2	Lydia Dero,	71	Roxbury: 2 Buckley Avenue,	.	Mixed,	Burner to gas range found open. Accident.
3	David Chasser,	75	Cambridge: 188 Hampshire Street,	.	Mixed,	Overcome by gas from hot plate. Accident.
5	Jacob Gerber,	45	Framingham: 141 Waverly Street,	.	Water,	Burner found open. Accident.
6	David Chasser,	75	Cambridge: 188 Hampshire Street,	.	Mixed,	Overcome by gas from hot plate. Accident.
11	Frank Fulton,	—	Boston: 14 Pelham Street,	.	Mixed,	Gas escaped from defective fixture. Accident.
13	Alfonzo Folzoni,	21	Boston: 41 Howard Street,	.	Mixed,	Burner found open. Accident.
19	Sarah Cashman,	30	Dorchester: 12 Leslie Street,	.	Mixed,	Gas escaped from range. Attempted suicide.
25	Hannah Shea,	63	Fall River: 118 Seabury Street,	.	Mixed,	Burner to gas plate found open. Ellen Sullivan asphyxiated at same time. Accident.
26	Emil Kalter,	42	Boston: 1279 Boylston Street,	.	Mixed,	Burned on face, right arm and hand when gas stove he was lighting exploded.

GAS (NON-FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Kind of Gas.	Remarks.
1920.					
Oct. 27	Mildred Caradonna, .	16	Worcester: 7 Lyon Street, . . .	Mixed, .	Gas escaped from leaky fixture. Accident.
27	Rose Caradonna, .	7			
27	Mary E. Sullivan, .	17	Charlestown: 64 Monument Street, .	Coal, .	Burner found open. Accident.
31	Antoinette Eno, .	16			
31	Rose Thomin, .	23	Lowell: 204 Moody Street, . . .	Mixed, .	Burner found open. Accident.
31	Susan M. Burke, .	60	Boston: 83 Green Street, . . .	Mixed, .	Burner found open. Accident.
Nov. 5	Coleman Conolley, .	73	Roxbury: 34 Bromley Park, . . .	Mixed, .	Gas escaped from heater. Accident.
5	Louise E. Neal, .	60	Boston: 58 Chandler Street, . . .	Mixed, .	Burner found partly open. Accident.
5	Charles E. Jones, .	57	Boston: 47 Hanover Street, . . .	Mixed, .	Burner found open. Accident.
8	Lizzie Martinoff, .	30	Worcester: 1 Columbia Street, . . .	Mixed, .	Burner found open. Attempted suicide.
9	Bertha Dudley, .	21	Haverhill: 34 Grand Street, . . .	Mixed, .	Burner found open. Attempted suicide.
11	Mr. and Mrs. John Krol, .	—			
11	Three Krol children, .	—	Adams: 25 Pleasant Street, . . .	Water, .	Gas escaped from heater. Accident.
11	Mr. and Mrs. Waszynie Fiozof, .	—			
11	D. Marafortite, .	32	Palmer: corner of Knox and Main streets, .	Water, .	Overcome by gas while at work in manhole.

13	Thomas Gallivan, .	48	Boston: 25 West Dedham Street,	Mixed, .	Burner to heater found open. Accident.
16	Mrs. Myra Neisse, .	-	Brockton: 860 Main Street, .	Mixed, .	Burner found open. Accident.
16	Mrs. William Dow, .	-			
16	Antonio Oliva, .	50	Boston: 53 Norman Street, .	Mixed, .	Burner found open. Accident.
17	Theodore Medson, .	45	Boston: 30 Haskins Street, .	Mixed, .	Burner found open. Accident.
19	Catherine B. Furlong, .	19	South Boston: 150 G Street, .	Mixed, .	Inhaled gas through rubber tube.
19	Ovnan Dosdourian, .	11	Worcester: 5 Newbury Street, .	Mixed, .	Overcome by gas when Senpad and Sharog Dosdourian were asphyxiated.
21	Clifton C. Stevens, .	17	South Boston: 80 Dorchester Street,	Mixed, .	Burner to gas range found open. Accident.
22	Canilla Sorrento, .	19	Springfield: 50 Clinton Street, .	Mixed, .	Overcome by gas which escaped when a coin was placed in prepayment meter.
23	Alexander Hines, .	20	Boston: 1690 Washington Street,	Mixed, .	Burner found open. Accident.
23	George H. Hines, .	29			
25	Patrick McIntyre, .	48	Worcester: 53 Main Street, .	Mixed, .	Burners found open. Accident.
25	Carolina Lupo, .	30	Cambridge: 124 Pearl Street, .	Mixed, .	Burners found open. Attempted suicide.
28	Joseph Harrington, .	9	Boston: 1280 Tremont Street, .	Mixed, .	Burner found open. Accident.
29	Fred Reilly, .	30	Haverhill: 38 Washington Street,	Water, .	Burner found open. Accident.
29	Katherine Roberts, .	21	Fall River: 9 Fifth Street, .	Mixed, .	Inhaled gas through rubber tube.
30	Margaret Donahue, .	50	South Boston: 566 East Third Street, .	Mixed, .	Burner found open. Attempted suicide.

ELECTRIC (FATAL).

Date.	NAME.	Age.	Address.	Remarks.
1920.				
Jan. 30	James Ahearn, . . .	-	South Hanover: E. H. Clapp rubber factory.	Electrocuted while manipulating hand switch.
Feb. 10	Albert E. Seaver, . . .	39	Worcester: electric plant, Faraday Street,	Company employee. While repairing an arc lamp hands were burned so badly that blood poisoning followed, and he died from effects of this and the shock.
May 1	Lowell E. Greenleaf, . . .	34	Athol: near 147 High Street, . . .	Climbed telephone pole to rescue a pet cat and received fatal shock when he came in contact with street series circuit carrying 2,200 volts.
22	Bernard L. Elzenhoefer, . . .	25	Clinton: Wachusett Dam power house, . . .	While repairing machinery his head came in contact with a fuse carrying 13,000 volts and he received fatal shock.
29	Edward Murphy, . . .	34	Newton: 256 Chestnut Hill Avenue, . . .	Received shock when metal pipe he was using for spraying trees came in contact with electric light wire.
July 5	Nels O. E. Anderson, . . .	18	Melrose: in front of 54 Temple Street, . . .	Received fatal shock when he picked up live wire by side of street.
6	Lawrence Sweeney, . . .	25	Whalom: Cross Road, . . .	Company employee. While connecting top line on main got crossed between wires and received circuit through his body.
21	Theodore Mickelson, . . .	13	Cambridge: Company substation, Hampshire Street.	Climbed up on transformers and fell across two live wires.
Aug. 4	Henry Shields, . . .	54	Bridgewater: Eastern Grain Company Building.	Was replacing fuses, and placed hand on second set of fuses to save himself from slipping, thus completing circuit through his body.
30	Fred S. Estey, . . .	-	Cambridge: Pleasant Street opposite Park Street.	Company employee. While working on pole came in contact with live wire, received a shock and fell to the ground, fracturing his skull.
Sept. 7	Margarette Sedusky, . . .	10	South Barre: power house of Gardner Electric Light Company.	Climbed to roof of power house and came in contact with high tension lines.
17	Wellington K. Gray, . . .	43	Havehill: electric light plant, . . .	Company employee. Received multiple burns due to short circuit while at work in manhole.

18	Miles A. Knowlton, . .	-	Attleboro: Company substation, . .	Company employee. Electrocutted while cleaning oil switch on 22,000-volt line.
23	Edward Blakesley, . .	27	Southborough: Edison Company's lines, . .	Came in contact with ground wire and was fatally burned.
29	James F. Brennan, . .	22	Lowell: power plant, 103 Perry Street, . .	Received fatal shock when he came in contact with live bus bar.
Oct. 1	Dennis Bois, . .	32	Winchendon Springs: Glenallen Street, . .	Received fatal shock when he picked up a live wire which had fallen into the street.
1	Walter Miller, . .	22	Auburn: 60A Oxford Street, . .	Was electrocuted when left hand came in contact with drop light in cellar.
3	Joseph Gallant, . .	28	East Weymouth: electric light station, . .	Company employee. Received fatal burns when he came in contact with high voltage feed wire.
21	Jeremiah Donahue, . .	40	Lawrence: Meigs Avenue, . .	Company employee. Received fatal shock while starting arc lamp.
Nov. 1	George W. Caulfield, . .	-	Salem and Malden line: Tower No. 109 of Eastern Massachusetts Electric Company.	Climbed tower and came in contact with 22,000-volt conductor, causing electric shock and fatal injuries as result of fall.

ELECTRIC (NON-FATAL).

1919. Dec. 9	Henry Myers, . .	-	Boston: 488 Atlantic Avenue, . .	Caused short circuit and received burns on both hands.
30	Berger Solbjer, . .	-	Boston: 251 Causeway Street, . .	While putting out fire with hand extinguisher caused short circuit and received burns on hands and forearm.
31	Claude B. Germany, . .	26	Boston: 1752 Washington Street, . .	Company employee. Caused short circuit and both hands burned.
1920. Jan. 9	Edward C. Crosby, . .	33	Boston: 72 Kneeland Street, . .	Company employee. Caused short circuit and received burns on right hand.
11	Urgele Achin, . .	-	Oldtown: Old Post Road, . .	Came in contact with fallen wire, receiving shock, burns on thumb and eye and broken collar bone.
26	Edward B. Pratt, . .	28	South Boston: 776 Summer Street, . .	Company employee. Received electrical burns on face and both hands.

ELECTRIC (NON-FATAL) — Continued.

Date.	NAME.	Age.	Address.	Remarks.
1920.				
Feb. 7	Dennis Kelley, . . .	—	North Adams: Water Gas Building, Brown Street.	Company employee. While removing icicles from electric wires received shock and burns to both feet.
March 11	William F. Taylor, . . .	14	Dedham: 30 Franklin Street, . . .	Taylor removed lamp from socket and received shock. Later Carey disconnected wire and also received shock.
11	Mr. Carey, . . .	—	Dedham: Williams Avenue, . . .	While turning on lights received shock and hands were burned.
11	Mr. and Mrs. C. L. Winter, . . .	—	South Boston: Danrell Street, . . .	Company employee. Caused short circuit and received burns on right hand.
20	Albin G. Olson, . . .	35	Boston: 125 Kingston Street, . . .	Company employee. Caused short circuit and burned thumb.
23	Frederic Winn, . . .	29	Woburn: Main Street corner of Stoddard Street.	Company employee. Caused short circuit and received burns on right shoulder, left wrist and neck.
24	Henry DeLacey, . . .	39	Boston: Harrison Avenue opposite Bristol Street.	Company employee. Caused short circuit and received burns on chin, nose and right shoulder.
24	George A. Cully, Jr., . . .	21	Milton: City Fuel Company yard, . . .	While handling coal received electric shock.
24	Thomas Burns, . . .	—		
24	Peter Madden, . . .	—		
31	J. M. McKenna, . . .	—	Haverhill: in front of electric light station.	Was burned on chin when cable on which he was working short-circuited.
April 5	Richard Waterman, . . .	21	Blanchardville: power station of Central Massachusetts Electric Company.	Company employee. While scraping wire hand came in contact with transformer and was burned.
10	James F. Brennan, . . .	32	Boston: 16 Bulfinch Street, . . .	Company employee. Caused short circuit and received burns on chin, mouth and eye.
15	Eino Kankalo, . . .	27	Dedham: East and Eastern avenues, . . .	Company employee. Received burn on finger.
24	John E. Clifford, . . .	—	Haverhill: 28 Merrimack Street, . . .	Company employee. Caused short circuit and fingers of right hand were burned.

May	6	Harry H. Markus,	33	South Boston: Beacon Chocolate Company, Broadway.	Company employee. Caused short circuit and fingers of right hand were burned.
	10	Francis Murphy,	-	Chelsea: 50 Marginal Street,	Climbed pole supporting transformer to get ball and received shock and burn, falling to ground.
	12	Alfred Ward,	3	East Boston: rear of 219 Border Street,	Took hold of fallen secondary wire and received slight shock.
	21	Ralph W. Chadbourne,	28	Clinton: Wachusett's Dam power house,	Company employee. Received electric shock, burning right arm.
	22	Benedict Haas,	25	Dorchester: River Street near Morton Street.	Company employee. While repairing are light received shock and fell from pole, spraining back and receiving contusions of thigh.
	28	Fred J. Saucier,	32	Chelsea: Marginal and Hawthorne streets.	Company employee. Eyes injured by flash due to short circuit.
June	8	George A. Cully, Jr.,	21	Boston: 135 Blackstone Street,	Company employee. Caused short circuit, burning chin and forehead.
	29	William Lightbrown,	-	Medford: Myrtle Street and Boulevard,	Was badly shocked and burned on hand by taking hold of fallen wire.
July	6	Thomas Hunt,	-	Winchester: Washington Street,	Came in contact with primary wires and received shock and severe burns on right foot and left hand.
	15	Edward Vallerand,	12	Lowell: corner of Wannalancit and West Bowers streets.	Took hold of 2,200-volt wire which had fallen across a fence and received burns on one foot and both hands.
	31	Leo Kirby,	30	Adams: corner of Upton and Columbia streets.	Alleged to have received shock by touching mast arm weight hanging over a pole.
Aug.	10	Fred W. Herron,	-	Salem: substation, Peabody Street,	Company employee. Was burned on chest and arms when disconnecting switch on high-tension system.
	12	Joseph Guimond,	-	Holyoke: Canal Street,	Picked up 2,200-volt wire lying in street, which had been short-circuited by stream of water from fire hose.
	12	Herbert F. Flagg,	30	West Warren: electric light plant,	Company employee. Received shock and burn on right toe while attempting to throw in 22,000-volt switch.
	23	Lillian LaClair,	-	Auburndale: Riverside Recreation Grounds.	Received shock while working around electric range.
Sept.	9	Lewis A. Sprague,	23	Boston: 228 Congress Street,	While putting out fire caused by short circuit received burn on right arm.
	9	Richard Waterman,	22	Palmer: Forest Lake,	Company employee. While splicing wire received shock and fell from pole, receiving bruises.
	14	John S. Baxter,	53	Dorchester: 1165 Massachusetts Avenue.	Company employee. Received shock and fell to ground.

ELECTRIC (NON-FATAL) — *Concluded.*

Date.	NAME.	Age.	Address.	Remarks.
1920.				
Sept. 16	Joseph P. Lynch, . . .	53	Jamaica Plain: near Forest Hills station,	Company employee. Received shock and was thrown to ground.
17	Everett C. Hovey, . . .	—	Haverhill: electric plant, Water Street,	Company employees. Hovey was burned about neck when potential transformer fuse blew out. Priest was burned while trying to extinguish flames on Wellington Gray, who was fatally burned.
17	Howard Priest, . . .	—	Southborough: Edison Company's lines,	Came in contact with ground wire and received burns on hands and feet. Edward Blakesley received fatal shock at same time.
23	Joseph Aslton, . . .	—	Boston: 360 Hanover Street, . . .	Company employee. Received electrical burn around eyes.
28	James T. Killeen, . . .	22	Hyde Park: River and East streets, . .	Company employee. While trimming an arc lamp received electric shock.
Oct. 1	Clarence Cheetham, . . .	29	Chelsea: Broadway and Crescent Avenue.	Burned on face and eyes due to short circuit.
10	Daniel McIvar, . . .	—	Boston: Franklin Street near Oliver Street.	Company employee. Caused short circuit and received burn on left hand.
16	Benjamin Rich, . . .	47	Dedham: 211 East Street, . . .	Received slight shocks when they touched faucet in their house.
Nov. 23	Mr. and Mrs. James McDonald.	—		

INDEX

INDEX.

	PAGE
ACCIDENTS.	
abstracts of electric,	538
abstracts of gas,	504
ACETYLENE GAS.	
data as to capital required, etc.,	434
data as to gas made and sold,	427, 432
materials used,	438
AGGREGATES.	
balance sheets, electric companies,	24
balance sheets, gas companies,	8
balance sheets, municipal plants,	120
expenses, electric companies,	25
expenses, gas companies,	9
expenses, municipal electric plants,	118
expenses, municipal gas plants,	119
income, electric companies,	25
income, gas companies,	9
income, municipal electric plants,	118
income, municipal gas plants,	119
ASSESSED VALUES.	
electric plants,	26, 459
gas plants,	10, 422
water supply plants,	487
BALANCE SHEETS.	
gas and electric companies,	165
municipal plants,	374
water supply companies,	329
BONDS.	
of water companies,	83, 487
CAPITAL.	
electric companies,	21
gas companies,	5
gas companies, per mile of main,	433
gas companies, per thousand feet sold,	431
CAPITAL STOCK.	
electric companies,	21, 456
gas companies,	5, 424
water companies,	83, 487
CARBONS USED,	498
COAL.	
carbonized,	435
cost per kilowatt hour generated, for all companies,	474
per cent of cost of, from residuals,	435
quantity of gas made per ton of,	435
quantity per kilowatt hour generated,	474
used by electric companies,	474
used by municipal plants,	498

	PAGE
COMMERCIAL LIGHTS.	
electric lights, prices,	27
CORPORATE NAMES.	
electric light companies,	21
gas companies,	5
water companies,	85
COST PER KILOWATT HOUR.	
itemized in larger electric companies,	479
COST PER THOUSAND FEET.	
itemized in larger gas companies,	448
CUSTOMERS.	
number of electric,	466
number of municipal electric,	500
number of water supply,	492
DAILY OUTPUT OF GAS.	
greatest and least,	429
DIVIDENDS.	
amount per thousand feet of gas sold,	422
electric companies,	27, 456
gas companies,	11, 422
water companies,	487
EARNINGS PER KILOWATT HOUR.	
itemized in larger electric companies,	477, 485
EARNINGS PER THOUSAND FEET.	
itemized in larger gas companies,	446, 454
ELECTRIC LIGHT COMPANIES.	
boilers,	461
engines,	461
financial statements,	165
generating capacity,	461
generators,	461
kilowatt capacity,	461
kilowatt output,	468
list of,	21
steam turbines,	461
water power capacity,	461
ELECTRIC POWER.	
prices for,	28, 121
ELECTRIC WORKS NOT OWNED BY CORPORATIONS,	21
ELECTRICITY.	
generated by steam,	468
generated by water,	468
sales between companies,	468, 471
ELECTRODES USED,	498
ENRICHERS.	
water gas,	436
GAS.	
price of,	13
purchased,	425
quantities made,	425
quantities sold by meter,	425
quantities sold per consumer,	433

	PAGE
GAS — Continued.	
quantities sold per mile of main,	433
quantities sold to public lamps,	425
quantities unaccounted for,	425
quantities unaccounted for per mile of main,	433
quantities used at works and offices,	425
quantities made per ton of coal,	435
sales of, between companies,	428
total sales,	431
works not owned by gas companies,	5
GAS COMPANIES.	
financial statements,	165
list of,	5
supplying electric light,	21
HOLBROOK.	
municipal ownership in,	112
HYDRANTS.	
of water companies, number of,	492
INCOME PER KILOWATT HOUR.	
itemized in larger electric companies,	476
INCOME PER THOUSAND FEET.	
itemized in larger gas companies,	446
INCREASE IN GAS SALES.	
per cent,	431
INCREASES IN PRICE.	
electricity,	27
gas,	11
KILOWATT HOUR OUTPUT.	
electric companies,	468
municipal plants,	499
LAMPS.	
public electric,	60
public gas,	445
LOCALITIES SUPPLIED.	
electric light companies,	21
gas companies,	5
water companies,	83
LUNENBURG.	
as to municipal ownership in,	112
MAINS.	
gas companies,	439
water companies,	493
water companies, pressure on,	492
METERS.	
gas, number in use,	442
water, number in use,	492
MOTORS.	
electric, in use,	466, 500
MUNICIPAL OWNERSHIP,	
propositions considered,	99
tabular history of,	112
	100

	PAGE
MUNICIPAL PLANTS.	
aggregate balance sheet of,	120
boilers,	496
commercial lights and customers of,	500
connected load data,	500
construction of, outside stations,	497
data concerning gas only,	132, 502, 503
data from returns of,	113, 496
date when business was begun in each place,	114
description of street lights in, and their operation,	129
engines,	496
income and expenses of,	118, 119
kilowatt output,	499
list of,	114
list of plants buying their electricity,	117
materials used in,	498
population of cities and towns having,	114
prices for commercial electric lights in,	121
prices for gas in,	132
station equipment of,	496
tax rate in towns, having,	114
total generator capacity,	496
total investment in,	114
valuation of property in towns having,	114
MUNICIPAL STATISTICS,	113
OFFICERS OF COMPANIES.	
names and addresses,	135
OPERATING ACCOUNTS.	
gas and electric companies,	165
municipal plants,	374
water supply companies,	329
OUTPUT.	
electricity in kilowatt hours,	468, 499
gas, greatest and least daily,	429
POLES.	
electric light companies,	464
municipal plants,	497
POPULATION.	
electric companies' districts,	21
gas companies' districts,	5
municipal plant districts,	114
water supply companies' districts,	83
POWER, ELECTRIC.	
price of,	28, 121
PREPAYMENT METERS.	
number in use,	442
PRICE.	
average, for all gas companies,	21
companies, for electricity for commercial use,	28
companies, for electricity for public lamps,	60
companies, for gas for commercial use,	13
companies, for gas for public lamps,	445
companies, increases in, for electricity,	27
companies, increases in, of gas,	11

PRICE — Continued.

companies, reduction in, of electricity,	27
companies, reduction in, of gas,	12
municipal plants, for electricity for commercial use,	121
municipal plants, for gas,	132
per thousand feet of gas sold,	431
water companies, by meter,	85
water companies, fixture rates,	89

PROFIT AND LOSS ACCOUNTS.

gas and electric companies,	165
municipal plants,	374
water supply companies,	329

PUBLIC LAMPS.

supplied by electric companies,	60
supplied by gas companies,	445
supplied by municipalities,	129

REDUCTIONS IN PRICE.

electricity,	27
gas,	12

RESIDUALS.

ratio of, to cost of coal,	435
--------------------------------------	-----

RUSSELL.

municipal ownership in,	112
-----------------------------------	-----

SERVICES.

water companies, number of,	492
---------------------------------------	-----

STOCKHOLDERS.

electric light companies,	456
gas companies,	422
water supply companies,	487

STREET LIGHTS.

companies, prices for,	60
municipal plants, description of,	129

STREET MAINS.

gas,	439
----------------	-----

TAXES.

electric light companies, paid by,	26, 459
gas companies, paid by,	11, 422
per thousand feet of gas sold,	422
water companies, paid by,	487

TOWN ELECTRIC PLANTS. (See Municipal Plants.)**UNACCOUNTED FOR GAS.**

per cent,	425
per mile of main,	433

WATER.

annual consumption of,	489
sources of supply of,	489

WATER COMPANIES.

assessed values,	487
bonds,	83, 487
capital stock,	83, 487
corporate names,	83
dividends,	487
financial statements,	329

	PAGE
WATER COMPANIES — Continued.	
list of,	83
localities supplied,	83
prices charged by,	85, 89
stockholders,	487
storage capacity of,	490
taxes,	487
WATER GAS,	436
WIRES.	
electric light, of companies,	464
poles, etc., of municipal plants,	497
WORCESTER.	
municipal ownership in,	113



